



ACCOUNTS OF THE PUBLIC SERVICES, 1976

APPROPRIATION ACCOUNTS 1976

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR
THE YEAR ENDED 31 DECEMBER, 1976, TOGETHER
WITH THE REPORT OF THE COMPTROLLER AND
AUDITOR GENERAL THEREON

(Presented pursuant to Section 7 of the Comptroller and Auditor
General Act, 1923 (No. 1 of 1923))

16.	Valuation and Ordnance Survey	
17.	Rates on Government Property	Index
27.	Charitable Donations and Bequests	
29.	Office of the Minister for Education	
30.	Primary Education	Analysis of Votes, under
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33.	Residential Homes and Special Schools	
34.	Higher Education	
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ACCOUNTS OF THE PUBLIC SERVICES, 1976

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

General

Submission of Appropriation Accounts

1. The statutory date for the submission to me of Appropriation Accounts for 1976 was 30 April 1977 and at that date the following Accounts had not been received:—

<i>Vote No.</i>	<i>Title of Vote</i>
8. —	Office of the Revenue Commissioners
9. —	Public Works and Buildings
16. —	Valuation and Ordnance Survey
17. —	Rates on Government Property
*27. —	Charitable Donations and Bequests
29. —	Office of the Minister for Education
30. —	Primary Education
31. —	Secondary Education
32. —	Vocational Education
33. —	Residential Homes and Special Schools
34. —	Higher Education
40. —	Fisheries
41. —	Labour
44. —	Posts and Telegraphs
47. —	Foreign Affairs
48. —	International Co-operation

With the exception of the Account for Vote 27.—Charitable Donations and Bequests, these Accounts have since been received.

*The Account for Vote 27 was received after the date of this Report and is included in this volume (see also paragraph 22).

*Outturn of the Year

2. The audited accounts are summarised on page xlii. The amount to be surrendered as shown in the summary is £44,073,700 arrived at as follows:—

Gross Expenditure	£	Estimated £	Actual £
Original estimates	1,656,037,664		
Supplementary and Additional estimates	25,974,380		
		1,682,012,044	1,636,868,834
<i>Deduct—</i>			
Appropriations in Aid			
Original estimates	134,105,664		
Less Supplementary estimates	1,896,000		
		132,209,664	131,140,154
Net Expenditure		£1,549,802,380	£1,505,728,680
Amount to be surrendered		£44,073,700	

This represents 2.8 per cent. of the supply grants, as compared with 1.9 per cent. in the previous year.

In no case has the provision made by Dáil Éireann been exceeded and no excess vote is, therefore, necessary.

*The Account for Vote 27—Charitable Donations and Bequests, outstanding at 1 July 1977, is included.

Exchequer Extra Receipts

3. Extra receipts payable to the Exchequer, as recorded in the Appropriation Accounts, amounted to £11,180,506.

Surrender of Balances on 1975 Votes

4. The balances due to be surrendered out of Votes for the public services for the year ended 31 December 1975 amounted to £24,729,439. I hereby certify that these balances have been duly surrendered.

Stock and Store Accounts

5. The stock and store accounts of the Departments have been examined with generally satisfactory results.

6. Statement of Receipts into the Central Fund for the Year ended 31 December 1976

REVENUE:—	£
Customs and Excise Duties	444,200,000
Estate, etc., Duties and Stamps	26,077,000
Capital Taxes	7,351,000
Income Tax, Sur-Tax and Corporation Profits Tax	475,539,000
Corporation Tax	15,898,000
Value-Added Tax (Including Turnover and Wholesale Taxes)	253,683,000
Motor Vehicle Duties	38,165,801
Post Office	90,000,000
Interest on Advances from the Central Fund	74,786,335
Sundry Receipts	39,787,990
Agricultural Levies	4,709,054
	<hr/>
	1,470,197,180

REPAYMENTS, ETC.

IN RESPECT OF ISSUES UNDER THE FOLLOWING ACTS:—

Electricity (Supply) Acts, 1927 to 1976	1,745,645
Nítrigin Éireann Teo., Acts, 1963 to 1975	59,013
Sea Fisheries Acts, 1952 to 1974	293,015
Shannon Free Airport Development Co. Ltd., Acts, 1959 to 1974	592,085
National Building Agency Ltd., Acts, 1963 to 1974	59,594
Tourist Traffic Acts, 1939 to 1975	106,229
Insurance Act, 1953, Section 2 (4)	5,159
Turf Development Acts, 1946 to 1975	701,016
Industrial Credit Acts, 1933 to 1974	1,564,540
European Communities Act, 1972	55,432,674
Telephone Capital Acts, 1924 to 1973	1,393,684
Agricultural Credit Acts, 1927 to 1975	8,200,000
Sugar Manufacture Acts, 1933 to 1973	1,000,000
Redundancy Payments Acts, 1967 and 1971	1,000,000
E.E.C. REGIONAL DEVELOPMENT FUND	8,541,681
	<hr/>
	80,694,335

MONEY RAISED BY CREATION OF DEBT:—

Telephone Capital Acts, 1924 to 1973	48,000,000
Savings Certificates	10,830,000
Ways and Means Advances	1,066,445,464
Exchequer Bills	480,000,000
Prize Bonds	4,700,000
9½% Investment Bonds	1,890,000
Tax Reserve Certificates	227,340
National Instalment-Saving	6,895,556
Index-Linked Savings Bonds	1,035,000
Revolving Credit Facilities	64,032,403
Ireland 8¼% Deutsche Mark Bonds, 1976 to 1981	18,584,156
E.E.C. Loan	156,123,754
8½% Deutsche Mark Bonds, 1982	20,670,148
7½% Swiss Franc Bonds, 1982	21,515,117
6½% Swiss Franc Notes, 1982 and 1983	23,920,994
Other Borrowings	121,807,891
	<hr/>
	2,046,677,823
 TOTAL RECEIPTS ..	 <hr/>
	£3,597,569,338

Statement of Issues from the Central Fund for the Year ended 31 December 1976

CENTRAL FUND SERVICES:—							£
Public Debt Service	..	..	..	..	..	..	278,268,572
Road Fund	..	..	..	..	..	..	19,293,000
Annuities, Pensions, Salaries, Allowances, Returning Officers'	..	..	..	..	..	..
Expenses and Miscellaneous	..	..	..	..	..	..	1,958,141
Contribution to E.E.C. Budget	..	..	..	..	..	..	14,598,249
SUPPLY SERVICES	..	..	..	..	..	..	1,506,668,655
							<u>1,820,786,617</u>

ISSUES UNDER THE FOLLOWING ACTS:—

Electricity (Supply) Acts, 1927 to 1976	..	..	..	..	..	..	1,300,000
Local Loans Fund Acts, 1935 to 1974	..	..	..	..	..	..	116,350,000
Telephone Capital Acts, 1924 to 1973	..	..	..	..	..	..	48,000,000
Sea Fisheries Acts, 1952 to 1974	..	..	..	..	..	..	2,000,000
Transport Acts, 1964 to 1974	..	..	..	..	..	..	4,455,000
Insurance Act, 1953 Section 2 (4)	..	..	..	..	..	..	114,243
National Stud Acts, 1945 to 1976	..	..	..	..	..	..	246,590
Industrial Credit Acts, 1933 to 1974	..	..	..	..	..	..	11,018,969
Shannon Free Airport Development Co. Ltd., Acts, 1959 to 1974	..	..	..	..	..	..	5,105,000
Gaeltacht Industries Acts, 1957 to 1975	..	..	..	..	..	..	5,600,000
Finance Acts, 1953 (Section 16) and 1954 (Section 22)	..	..	..	..	..	..	200,000
Fóir Teoranta Acts, 1972 to 1976	..	..	..	..	..	..	103,000
National Building Agency Ltd., Acts, 1963 to 1974	..	..	..	..	..	..	700,000
Agricultural Credit Acts, 1927 to 1975	..	..	..	..	..	..	7,700,000
European Communities Act, 1972	..	..	..	..	..	..	44,292,013
Sugar Manufacture Acts, 1933 to 1973	..	..	..	..	..	..	1,300,000
Redundancy Payments Acts, 1967 and 1971	..	..	..	..	..	..	1,890,000
Nitrigin Éireann Teo., Acts, 1963 to 1975	..	..	..	..	..	..	12,280,000
Turf Development Acts, 1946 to 1975	..	..	..	..	..	..	3,800,000
Broadcasting Authority Acts, 1960 to 1976	..	..	..	..	..	..	5,591,000
British and Irish Steam Packet Co. Ltd., (Acquisition) Acts, 1965 to 1976	..	..	..	..	..	..	3,600,000
							<u>275,645,815</u>

ISSUES FOR THE REDEMPTION OF PUBLIC DEBT:—

Ways and Means Advances	..	..	..	..	..	..	782,488,399
Exchequer Bills	..	..	..	..	..	..	478,000,000
Prize Bonds	..	..	..	..	..	..	2,171,000
Savings Certificates	..	..	..	..	..	..	5,360,000
National Instalment-Saving	..	..	..	..	..	..	2,764,075
6½% Investment Bonds	..	..	..	..	..	..	870,000
9½% Investment Bonds	..	..	..	..	..	..	470,000
Tax Reserve Certificates	..	..	..	..	..	..	415,300
Index-Linked Savings Bonds	..	..	..	..	..	..	15,000
11% Conversion Stock, 1976	..	..	..	..	..	..	20,000,000
8½% Conversion Stock, 1976	..	..	..	..	..	..	90,000,000
Other Borrowings,	..	..	..	..	..	..	118,578,000
							<u>1,501,131,774</u>

TOTAL ISSUES £3,597,564,206

Vote 8.—Office of the Revenue Commissioners

Revenue Account

7. A test examination of the Revenue Account has been carried out with generally satisfactory results.

8. The net yield of Revenue for the years 1976 and 1975 under its main heads is shown in the following statement:—

	1976	1975
	£	£
Customs	25,391,024*	176,272,734*
Excise	417,045,606	158,831,245
Estate, etc., duties	8,771,485	13,538,400
Wealth tax	6,488,613	3,672,411
Capital Acquisitions tax ..	433,513	—
Capital Gains tax	430,453	40,166
Stamps	17,144,818	13,314,029
Income tax and Sur-tax ..	460,537,885	332,200,302
Corporation Profits tax ..	13,659,207	26,635,368
Corporation tax	15,907,537	—
Turnover tax	391,482	457,560
Wholesale tax	85,384	111,468
Value-Added tax	252,958,296†	174,988,836
Agricultural levies, etc. ..	2,436,693‡	932,883‡
	<hr/> £1,221,681,996 <hr/>	<hr/> £900,995,402 <hr/>

*Includes £810,661 duty deferred under E.E.C. Regulations (1975 £1,085,231).

†Includes £282,223 tax deferred under E.E.C. Regulations.

‡Includes £199,850 levies deferred under E.E.C. Regulations (1975 £91,710).

£1,224,998,000 was paid into the Exchequer during the year leaving a balance of £2,973,410 as compared with £6,289,414 at the end of the previous financial year.

9. I have been furnished with the following analysis of amounts of income tax, sur-tax, corporation profits tax and capital gains tax outstanding:—

	Tax under appeal or under inquiry	Tax not in dispute but collection held up for such reasons as bankruptcy, death, etc.	Tax due for collection
	£	£	£
<i>Income tax</i> (as at 31 May 1977)			
1975-76.. .. .	68,441,601	3,017,100	13,864,239
1974-75 and earlier years ..	34,071,027	2,454,288	14,665,325
	102,512,628	5,471,388	28,529,564
	£136,513,580		
<i>Sur-tax</i> (as at 31 March 1977)			
1975-76.. .. .	403,369	14,048	42,088
1974-75 and earlier years ..	3,053,572	292,769	794,273
	3,456,941	306,817	836,361
	£4,600,119		
<i>Corporation Profits tax</i> (as at 31 March 1977)			
1975-76.. .. .	10,621,103	155,484	1,032,667
1974-75 and earlier years ..	7,801,223	562,105	1,151,330
	18,422,326	717,589	2,183,997
	£21,323,912		
<i>Capital Gains tax</i> (as at 31 March 1977)			
1975-76.. .. .	106,975	9	8,296
1974-75	—	—	—
	106,975	9	8,296
	£115,280		

Comparative totals for the previous year are Income tax, £77,478,586; Sur-tax, £5,488,363; Corporation Profits tax, £15,295,014.

I have also been furnished with a certified statement showing the totals outstanding at 31 May 1977 in respect of warrants issued up to 31 December 1976 for Wealth tax and Capital Acquisitions tax as £60,634 and £43,133, respectively.

Extra-Statutory Repayments of Customs and other Duties

10. Extra-statutory repayments of Customs duties, £19,302, Excise duties, £35,244, Value-Added tax, £13,296 and Stamp duties, £3,614, were made during the year.

Remissions and Amounts Irrecoverable

11. I have been furnished with schedules of the cases involving a loss of £100 or upwards in which claims for duty under the Revenue Acts were remitted without statutory authority or passed as irrecoverable during the year ended 31 December 1976. The total amount of the items included in the schedules, £228,473, is made up as follows:—

	£
Estate, etc., duties (2 cases)	5,132
Income tax (146 cases)	150,220
Sur-tax (6 cases)	5,724
Corporation Profits tax (11 cases) ..	13,538
Turnover tax (22 cases)	33,808
Wholesale tax (8 cases)	12,078
Value-Added tax (6 cases)	7,973
	<hr/>
	£228,473
	<hr/>

The distribution according to the grounds of remission or write-off is:—

	£
Remission	
Composition settlements	197
On compassionate grounds	5,132

Amounts Irrecoverable	
Miscellaneous: liability not enforceable, etc.	223,144
	<hr/>
	£228,473
	<hr/>

I have made a test examination of the items included in the schedules with satisfactory results.

Wealth Tax

12. As stated in paragraph 15 of my report for 1975 the Wealth Tax Act, 1975 provides for the introduction of a tax at the rate of 1 per cent. on the net market value, on the valuation date, of the taxable wealth of assessable persons, subject to certain deductions and exclusions. The valuation date in relation to any year is 5 April of that year. The tax yield in 1976 was £6,488,613 which, with a balance of £14,411 on hands from 1975, brought the total amount payable to the Exchequer in 1976 to £6,503,024. Of this amount £6,497,000 was paid into the Exchequer during the year leaving a balance of £6,024. A test examination was made of the procedures for the assessment, collection and bringing to account of this tax with generally satisfactory results. Matters which came to light in the course of the examination and on which I sought the observations of the Accounting Officer are dealt with in subsequent paragraphs.

13. Under the provisions of Section 15 of the Wealth Tax Act, 1975 a return of the property comprised in the taxable wealth of an assessable person was required to be submitted to the Revenue Commissioners not later than 5 October 1975 in relation to the valuation date of that year and not later than 5 July 1976 in relation to the 1976 valuation date. In the course of a test examination covering some 400 taxpayers' files it was noted that at 31 October 1976 the 1975 returns were still outstanding in 39 cases and the 1976 returns were outstanding in 166 cases.

I sought information as to the steps being taken to ensure that outstanding returns would be submitted. In his reply the Accounting Officer pointed out that under the provisions of the Wealth Tax Act, 1975 a payment made on or before 5 December 1975 on account of the tax payable on 5 April 1975 and a payment made on or before 5 July 1976 on account of tax payable on 5 April 1976 prevented the accrual of interest on the amount so paid. The net effect of this was that the bulk of correspondence relating to the 1975 valuation date reached the Capital Taxes Branch of the Office of the Revenue Commissioners around 5 December of that year. Likewise, the bulk of the correspondence relating to the 1976 valuation date reached that Branch some seven months later, around 5 July 1976. The staff had therefore concentrated on processing the cases in which returns had been submitted and when the backlog of work in this area had been cleared it would be possible to reach the cases in which returns were not submitted. The Accounting Officer added that the duties of a new section set up in the Office of the Revenue Commissioners included that of following up outstanding cases.

14. In the course of a test examination of cases in which remittances had been received in respect of wealth tax it was noted that delays had occurred in transferring some of these remittances from the Capital Taxes Branch to the Cash Office for lodgement to the account of the Revenue Commissioners. I sought the observations of the Accounting Officer in regard to 12 such cases in which there were delays of from one to five weeks and in which the remittances varied between £1,000 and £22,000. He pointed out that the aim of the Wealth Tax Act, 1975 is to get in tax as soon as possible, even in advance of the statutory returns, and that to achieve this it was enacted that payments on account of tax made before certain dates would attract no interest charges. This resulted in some thousands of envelopes containing cheques, and in many cases returns, being received in the Capital Taxes Branch in the week ended Friday, 5 December 1975 and again in the week before Monday, 5 July 1976. In spite of the fact that the staff worked 4 days a week over-time on both occasions it was after the middle of January 1976 before remittances received in December had been cleared and it was the end of July 1976 before remittances received during that month had been cleared. The Accounting Officer added that the Office of the Accountant General of Revenue and the Capital Taxes Branch were in consultation with a view to ensuring the immediate lodgement of remittances in respect of 1977 wealth tax payable on 5 April 1977.

I also sought the observations of the Accounting Officer in regard to two cases in which cheques for £2,400 and £4,500 received in payment of wealth tax were discovered in the course of audit on the taxpayers' files and were only brought to account some three weeks and sixteen weeks, respectively, after their receipt. He informed me that it seemed that the files in these cases had, through an oversight, been wrongly routed after being dealt with in the Registry and before being entered in the cheques received book but that steps had been taken to ensure that this could not occur again. He added that the procedures for receiving, recording, processing and lodging remittances were being reviewed in the Office of the Accountant General and in the Capital Taxes Branch in the light of the experience gained in 1975 and 1976 and that the revised procedures would be in operation before 5 July 1977.

15. Section 21 of the Wealth Tax Act, 1975 provides that in any case in which an assessable person, being an individual domiciled and ordinarily resident in the State, shows to the satisfaction of the Revenue Commissioners that the combined total of the tax paid in respect of his taxable wealth on a valuation date and the income tax paid by him for the year ending on that date exceeds 80 per cent. of his total income for that

year the Commissioners shall repay the excess, provided the sum repaid shall not exceed 50 per cent. of the wealth tax payable on that valuation date.

In the course of audit six cases were noted in each of which the wealth tax remitted by the taxpayer appeared to represent only 50 per cent. of the tax due as calculated from the returns submitted. As section 21 of the Act requires that, before a refund of tax is made, the Commissioners must be satisfied that such a refund is due, I sought the observations of the Accounting Officer as to whether the withholding of tax by a taxpayer instead of claiming a refund from the Commissioners was in accordance with the provisions of the Act. He informed me that assessments for the balance of the tax due for 1975 and 1976 had been issued in three of the cases listed in my inquiry and that in the other three cases assessments had not been made. The Accounting Officer added that finalisation of the income tax liability had not been reached in any of the cases for the valuation dates in 1975 and 1976 and that the Revenue Commissioners had been legally advised that they would not succeed in an action under section 21 of the Wealth Tax Act, 1975 to enforce payment of the gross wealth tax in such cases where the control of the income tax situation was not in the hands of the taxpayer.

Capital Gains Tax

16. In paragraph 16 of my previous report I referred to the introduction with effect from 1974-75 of a tax on chargeable gains accruing to a person on the disposal of assets. In the year under review I carried out, with satisfactory results, a test examination of the procedures for the assessment, collection and bringing to account of this tax. The yield from the tax in 1976 was £430,453 and £426,000 was paid into the Exchequer.

Capital Acquisitions Tax

17. The Capital Acquisitions Tax Act, 1976, which was enacted on 31 March 1976, provides for—

- (a) a gift tax on taxable gifts taken by a donee on or after 28 February 1974 and
- (b) an inheritance tax on taxable inheritances taken by a successor on or after 1 April 1975.

In the year under review a test examination of the procedures for the assessment, collection and bringing to account of these taxes was carried out with satisfactory results. The yield under both heads was £433,513 of which £428,000 was paid into the Exchequer.

Vote 9.—Public Works and Buildings

Subhead F.2.—Furniture, Fittings and Utensils

18. In paragraph 23 of his report on the accounts for 1969-70 my predecessor drew attention to the fact that a stocktaking had not been carried out at the Central Furniture Stores since 1967. The Public Accounts Committee, during its examination of that report, was assured that stocktaking was being attended to and that the situation was again satisfactory. In the course of an audit at the stores in the year under review it was noted that the most recent stocktaking had been carried out in May 1972 and that the investigation of the discrepancies which came to light during that stocktaking had not been completed at the time of the audit. I sought the observations of the Accounting Officer.

In his reply he stated that the re-organisation of the Furniture Branch carried out in 1972 was a limited one effected within the existing accounting framework to meet conditions which had prevailed up to that time. Unfortunately it could not cope with unforeseen pressures arising from the furnishing of large additional areas of office space which were then beginning to be acquired in provincial centres as well as in Dublin. Also, for reasons of economy and fire security, it was necessary to accommodate large quantities of redundant furniture resulting from the programme of refurnishing existing Government offices to meet insistent demands by staff organisations. The difficulties caused by these two factors were compounded by the inadequacy of the storage space and by continued staffing difficulties. From 1972 onwards greatly increased purchases of furniture, which would normally have been delivered direct to new office accommodation, had to be housed temporarily in the Central Furniture Stores because the manufacturers could make only piece-meal deliveries and stocks had to be accumulated in advance if the expensive new office space was to be made ready for departmental use as quickly as possible after it became available. The existing storekeeping and recording procedures at the Central Furniture Stores, which had been designed to deal with what was essentially a maintenance service carrying comparatively small stocks, proved unable to keep pace with the vastly increased traffic in material. Following the acquisition of additional storage accommodation it had recently become possible to effect a physical separation and set up an appropriate recording system for furniture purchased in bulk to equip new offices as distinct from that required for the provision of a maintenance service. As to the staffing difficulties it proved impossible to recruit suitably qualified technical personnel to fill authorised posts and there were restrictions imposed on the creation of additional non-technical posts. For the technical posts it was found

necessary to recruit trainee technical assistants but their training was still incomplete and they would not become fully effective for at least another year. Non-technical staffing remained a problem but it was hoped that this might become less significant with the physical and recording segregation of bulk purchases and with the closer supervision made possible by the increasing effectiveness of the additional technical officers.

Vote 15.—Stationery Office

Stores

19. Books published by An Gúm are stored in the warehouses at the Stationery Office. An examination of the relevant records revealed that there appeared to be little demand for some books of which comparatively large stocks were on hand and I have asked to be informed whether consideration has been given to reducing such stocks.

20. An inspection of the various warehouses used for the storage of large stocks of publications, paper, etc., revealed that much of the accommodation appeared to be damp, poorly ventilated and generally inadequate from the point of view of storage space and accessibility and I have asked for the observations of the Accounting Officer.

Vote 20.—Superannuation and Retired Allowances

Subhead B.—Payments under the Contributory Pensions Schemes for Widows and Children of Civil Servants, Members of the Judiciary and Court Officers

Subhead C.—Ex-gratia Pensions for Widows and Children of Civil Servants, Members of the Judiciary and Court Officers.

21. As mentioned in previous reports, a contributory scheme was introduced in the year 1968–69 to provide pensions for widows and children of certain public servants who died on or after 23 July 1968. Ex-gratia pensions were granted to the widows and children of public servants who died or retired prior to that date. Pensions, including ex-gratia pensions, for dependants of members of the Garda Síochána and for dependants of National Teachers, Secondary Teachers, Post Office Officials and Army Officers are paid from Votes 23, 30, 31, 44 and 46, respectively. In previous reports I drew attention to the fact that the necessary legislation to validate these awards had

not been enacted. The Superannuation and Pensions Act, 1976 enables the Minister for the Public Service to validate by order, the payment of these pensions to the dependants of established Civil Servants. The Civil Service Widows' and Children's Contributory Pension Scheme 1977 and the Civil Service Widows' and Children's Ex-gratia Pension Scheme 1977, which were signed by the Minister on 9 May 1977, retrospectively validate payments under the Contributory Pensions Scheme and payments under the Ex-gratia Pensions Scheme, respectively, as provided for in Section 2 of the Act of 1976. Post Office Officials are covered by these schemes. I have been informed that enabling legislation already exists for the validation of awards made to dependants of members of the Garda Síochána, National and Secondary Teachers and Army Officers and that the necessary schemes are in the course of preparation by the Departments of Justice, Education and Defence, respectively.

Vote 27.—Charitable Donations and Bequests

22. As indicated in paragraph one I have not received the Appropriation Account for this Vote at the date of my report, 1 July 1977. In the course of audit it was observed that a cash balance of £397 remaining on hands after the end of the bank strike in September 1976 had not been re-lodged by 30 June 1977 and I have sought the observations of the Accounting Officer. An examination of the vouchers relating to cash payments made during the strike revealed certain errors which appeared to indicate that a sum of £66 was unaccounted for and I have asked that this matter be investigated.

Vote 28.—Local Government

Subhead E.1.—Housing Subsidy

Subhead F.—Water Supply and Sewerage

Subhead M.—Grant to the Road Fund

23. The payments to local authorities from this Vote in the year under review include Housing Subsidy, £29,601,896 (Subhead E.1.) and Water Supply and Sewerage grants, £5,167,579 (Subhead F.). In addition local authorities received in the year grants totalling £20,705,428 from the Road Fund which in turn received a grant of £5,356,000 from the Vote (Subhead M.). The accounts of the local authorities are audited by Local Government auditors and from an examination of their reports it was noted that one auditor had drawn attention to the absence of proper internal audit in one of the authorities audited by him and that two others had referred to the lack of financial controls, in the case of two other local authorities. I inquired whether steps were being taken to improve financial controls operated by local authorities.

The Accounting Officer has informed me that the appropriate county or city manager is directly responsible for the efficiency of the administration of each local authority and that the need to give particular attention to financial control was brought specially to the notice of the managers both by way of circular letter and at quarterly meetings with the Minister and with officers of the Department on several occasions since March 1975. He stated that considerable progress had been made in recent years also with the modernisation of the accounting processes of local authorities including the introduction of a new programme form of estimates giving a much improved framework for financial control. He also stated that, in so far as the actual strengthening of staffing of local authorities on the financial side is concerned, a scheme of regrading of clerical and administrative staff had been introduced in local authorities since early 1975 and that, in addition, a new grade of Finance Officer which has been recognised by the Minister had, to date, been introduced in one local authority. This had been recommended by a Finance Sub-Committee of the Local Government Manpower Committee which is currently examining the question of support staff in accounts branches. The Accounting Officer added that his Department and the Department of the Public Service had undertaken a joint survey of staffing levels and strengths in the accounts area of local authorities and that a report on this was expected shortly.

Subhead E.1.—Housing Subsidy

24. I referred in paragraph 24 of my previous report to the apparent overissue of housing subsidy to some local authorities for 1973-74 and 1974. Unaudited final subsidy claims for 1975 which were received in 1976 appeared to indicate that payments on account on the basis of the 1975 estimated claims resulted in further overissues amounting to £433,221 being made in 1975 in the case of 47 local authorities. In the course of audit it was noted that when making subsidy payments for 1976 the Department deducted the full amount of any overissue in an earlier year where the final claim for such year had been audited. Where the final claim had not been audited the deduction was limited to 50 per cent. of the apparent overissue.

The Accounting Officer explained that the overriding considerations are that, in respect of the period 1 April 1973 to 31 December 1976, housing subsidy was paid on account on the basis of estimated claims furnished by local authorities, pending receipt from the authorities of final claims which are subject to audit by Local Government auditors and checking by Housing Administration Section of the Department. Subsidy payments are a long term continuing process so that overpayments on account in any year can readily be recovered and underpayments rectified following the audit and subsequent

checking in Housing Administration Section. The Accounting Officer pointed out that the procedure of limiting deductions to 50 per cent. of the apparent overissue had been adopted because an examination of unaudited final claims for 1973-74, 1974 and 1975 disclosed that the provision made by local authorities for the cost of management expenses was inadequate in many cases. When subsidy payments were due to be made in December 1976 the Department was unable to determine precisely the limits on expenditure on maintenance and management in 1975 and 1976 in the case of individual authorities and it was considered that it would have been unreasonable to deduct the total excess at that stage. The Accounting Officer added that it appeared that the 50 per cent. deduction would be excessive in some cases.

25. Under Section 31 of the Public Bodies Order, 1946 (S.I. 273 of 1946) local authorities are required to submit annually to the Department of Local Government returns showing the amount of rent arrears in respect of houses let to local authority tenants. In the course of audit it was noted that returns submitted by some local authorities showed large sums in respect of such arrears. Dublin Corporation, which prepares its housing services accounts on an income and expenditure basis, had made provisions totalling £1 million in its accounts for 1973-74 and 1974 in respect of rent arrears. Other local authorities prepare their housing services accounts on a receipts and payments basis and therefore only bring to credit in any year the rents actually received in that year. As the failure to collect rents could result in increased deficits on the housing accounts which form the basis of the housing subsidy claims I sought information from the Accounting Officer regarding the extent to which rent arrears might have been subsidised from voted moneys since 1973-74.

In the course of his reply the Accounting Officer recalled that at 31 March 1973 there had been a rent strike by local authority tenants in several areas. This was settled in July 1973 in all areas except Cork city and tenants generally were allowed two years within which to clear off rent arrears. A rent withholding campaign persisted in Cork city until October 1976 when the dispute was settled. He stated that the Department, in consultation with the managements of a number of local authorities, had been reviewing on a general basis the position relating to the subsidisation of rent arrears, and that, on the completion of this review, a submission would be made to the Department of Finance on the points at issue. He also stated that, pending the outcome of the review, the rent arrears in the case of Dublin Corporation had not attracted Exchequer subsidy and that, in general, rents accrued in any one year would be recovered in subsequent years. As a general principle, arrears written off as

irrecoverable in exceptional circumstances are subsidisable in respect of the period 1 April 1973 to 31 December 1976 and local authorities have traditionally allowed for irrecoverable small amounts of rent in their accounts.

The Accounting Officer added that, pending the auditing of the final subsidy claims for the period from 1 April 1973 to 31 December 1976 and the finalisation of the general review relating to rent arrears, it was not possible to quantify the extent to which rent arrears might have been subsidised from the Vote for Local Government since 1 April 1973.

Motor Vehicle Duties

26. A test examination of the revenue from motor vehicle duties, etc., was carried out with satisfactory results. The gross proceeds for the years 1976 and 1975 were:—

	1976	1975
	£	£
Motor tax and Driving Licence fees ..	36,952,396	26,625,871
State-owned vehicles	290,281	439,155
Fines collected by the Department of Justice	785,575	809,555
Public Service Vehicle fees	37,593	32,024
Appliances and Structures fees ..	8,713	6,466
Driving Test fees	242,802	169,283
	<hr/>	<hr/>
	£38,317,360	£28,082,354

£38,165,802 was paid into the Exchequer and £48,096 was re-funded during the year leaving a balance of £498,805 compared with £395,343 at the end of the previous year.

The motor tax transactions of the 29 licensing authorities are subject to examination by Local Government auditors whose reports are made available to me. I referred in paragraph 27 of my previous report to the fact that these reports were somewhat in arrear and I have been furnished with the following particulars regarding the position of the audits as at 21 April 1977:—

- 1972-73—audit of all accounts has been completed
- 1973-74—audit of 9 accounts remains to be completed
- 1974—audit of 15 accounts remains to be completed
- 1975—audit of 23 accounts remains to be completed
- 1976—audits have not yet commenced.

The Accounting Officer has informed me that motor taxation audits are carried out concurrently with the general local authority audits and according as each licensing authority is audited its arrears are normally overtaken.

Vote 29.—Office of the Minister for Education

Subhead C.5.—Higher Education Grants

27. The Local Authorities (Higher Education Grants) Act, 1968 authorises the making of grants by a local authority to eligible persons ordinarily resident in its functional area to enable them to attend university colleges or other approved institutions of higher education. Section 4 of the Act provides for refund from voted moneys to local authorities of the annual cost of such grants over and above the total amount provided by them in the year 1967–68 by way of assistance and scholarships under the Irish Universities Act, 1908 and the Local Authorities (Education Scholarships) Acts, 1944 and 1961. The annual schemes approved by the Minister for Education for all local authorities provide for payment of grants at two rates viz. a higher rate of grant for students whose normal family residence is not in or adjacent to a university town and a lower rate for students whose residence is in or adjacent to such a town. In February 1970 all local authorities were informed that, for the purpose of the grant schemes, the question of where a student's residence was located should be decided in the light of its distance from the university town and in the light of the local public transport services available and that the lower rate of grant should be applied to every student who could reasonably be expected to travel daily between his home and the university college or other institution of higher education attended by him.

It was noted in the course of audit that in January 1976 it had come to light in the Department of Education that since the commencement of the scheme one local authority had been paying grants at the higher rate to all eligible students irrespective of whether their place of residence was in or adjacent to a university town and I sought the observations of the Accounting Officer. He informed me that the Attorney General had been consulted in regard to the recovery of the amounts overpaid from the Vote and had advised that recovery could be claimed only in respect of overpayments made subsequent to the issue of the Department's instruction of February 1970. The Accounting Officer also stated that the Department of Finance had agreed that steps should be taken to recover from the local authority concerned an amount representing the excess grants paid since 1970 to students who should have been paid only at the lower rate.

I further asked the Accounting Officer for information regarding the steps taken by his Department to ensure that similar overpayments had not been made by other local authorities and recouped from the Vote. He informed me that the Department had no reason to assume that any other local authority had made similar overpayments but that when the case in question had been resolved a further instruction would be issued to all local authorities in the matter.

Vote 30.—Primary Education

Subhead A.2.—Loans and Grants to Training College Students
Subhead F.—Appropriations in Aid

28. Rule 154 (2) of the Rules for National Schools provides that if a training college student satisfies the Minister for Education that he is not in a position to pay the annual fee, the Minister may advance such fee in whole or in part to the training college on his behalf, the advance to be recovered by instalments from his salary as a teacher when he obtains an appointment in a national school. Subhead A.2. includes a provision for the making of fee advances and the amounts recovered are brought to account as appropriations in aid (Subhead F).

In the course of audit it was noted that the fee advances were not being recovered in full in a number of cases and I recently sought the observations of the Accounting Officer. He has informed me that every effort is being made to complete inquiries as soon as possible into the precise position in the cases mentioned in my query.

Vote 31.—Secondary Education

Subhead H.1.—Comprehensive and Community Schools—Running Costs

29. The running costs of comprehensive and community schools (excluding wholetime teachers' salaries, travel and subsistence and compensation payments) are paid by the schools out of imprest advances made from this subhead. The amount provided in the subhead comprises annual budgetary allocations for the schools, compiled from estimates submitted by the Boards of Management. Monthly receipts and payments accounts with supporting vouchers are furnished by each school to the Department.

Local audits of the accounts of seven schools were carried out by my officers in the year under review and it was noted in the case of two schools that budgetary allocations were being exceeded as evidenced by:—

(a) charges having been incurred in respect of interest on bank overdrafts and

(b) invoices in respect of matured liabilities to the extent of £7,000, approximately, having been on hands and unpaid at 31 December 1975.

Moreover, it was noted that payments totalling £24,112 were made from the Vote to a number of schools in August 1976 to meet excesses incurred by them over their budgetary allocations for 1975. Because of the probability of increased charges falling on Exchequer funds as a result of the incurring of excess

expenditure by these schools I sought information from the Accounting Officer on the controls exercised by the Department to ensure that the budgetary allocations are adhered to. In the course of his reply he informed me that these schools are advised, when being allocated their budgets, that the allocations should not be exceeded without the prior approval of the Department. The expenditure of individual schools is reviewed quarterly and any school whose expenditure is running ahead of its allocation is advised to keep its expenditure under continuous review throughout the year, not to enter into any commitments involving an excess without Departmental approval and, if an excess is envisaged, to notify the Department accordingly, outlining the corrective action proposed. He added that schools have also been asked to submit monthly a list of invoices awaiting payment so that the Department will be aware whether they have sufficient funds to meet their commitments.

Subhead H.1.—Comprehensive and Community Schools—Running Costs

Subhead H.2.—Secondary, Comprehensive and Community Schools—Building Grants and Capital Costs

30. In the course of the local audits at comprehensive and community schools it was noted in three of the schools that adequate stock records were not being maintained and that regular stocktaking was not being carried out. I sought the observations of the Accounting Officer and he has informed me that the three schools concerned have been advised of the necessity for keeping and maintaining stock records of equipment, school furniture and fittings, whether supplied by the Department or purchased by the schools, and that they have also been reminded that stocktaking must be carried out annually.

It was also noted that at two of these schools equipment was obtained under leasing agreements entered into by the school authorities and that the monthly instalments paid on foot of these agreements were charged to the schools' imprest accounts as running costs. It was further noted that the cost of equipment purchased directly by the schools through the monthly imprest accounts was charged to Subhead H.1. as running costs whereas the cost of equipment supplied by the Department is charged to Subhead H.2. as capital costs. In regard to the leasing agreements the Accounting Officer informed me that the equipment was acquired and the agreements entered into without seeking the approval of the Department. He stated that the Boards of Management of all comprehensive and community schools have since been told that the Department does not generally allow the leasing of equipment and that the Boards must have prior approval of the Department before entering into such agreements. He also stated that the cost of equipment supplied to

newly-established schools is charged to Subhead H.2. and that, subject to certain limitations, the cost of items purchased by the schools and of replacements for items originally supplied by the Department is borne on Subhead H.1. He added that arrangements have now been made to charge any future purchases, which are clearly of a capital nature, to Subhead H.2.

31. In the course of the local audits referred to in the previous paragraphs it was noted that equipment supplied to two schools in 1973-74 for the teaching of junior cycle metalwork had not been used and that some items remained unpacked at the dates of the local audits in May and October 1976. I sought the observations of the Accounting Officer. In his reply he stated that these packages of equipment were supplied to the schools as part of an overall programme of supply to 19 such schools. The only reason why metalwork was not taught at the two schools referred to was the non-availability of metalwork teachers because the supply of such teachers had not kept pace with demand in recent years. He also stated that this position obtained at one other community school which had opened in September 1976. The Accounting Officer added that the total cost of the metalwork equipment supplied to the three schools was £24,848.

32. The charge to this subhead includes the cost of television sets supplied to comprehensive and community schools for use in connection with the Educational Television Service, the cost of which is borne on Subhead D.4. of Vote 29.—Office of the Minister for Education. In the course of the local audits referred to in the previous paragraphs, which were carried out during school terms, it was noted that at two schools television sets supplied were not being utilised and that some of them had not, in fact, been unpacked. In reply to my inquiry, the Accounting Officer informed me that 99 television sets had been supplied to comprehensive and community schools at a total cost of £9,187 but that, from the information normally available to the Department, it was not possible to state the number of sets being utilised and it was proposed to seek this information from the schools.

Vote 32.—Vocational Education

Subhead G.—Payments in respect of Superannuation Charges

33. Section 25 (3) of the Vocational Education Act, 1930 authorises the Minister for Education to refund to local authorities one half of the payments made by them in respect of superannuation allowances and gratuities granted to former

officers of Vocational Education Committees. In the course of audit it was noted that claims made by five local authorities in November 1975 for refunds of superannuation charges totalling £23,017 were not met until March 1976. As the claims represented fully matured liabilities in 1975 I asked the Accounting Officer for his observations regarding the deferment of payment to 1976. He informed me that deferment of payment in these cases appears to have been due to an oversight under pressure of work and that, although the usual arrangements had been to make these payments within the year of maturity, there had not been a specified procedure to this effect. He added that instructions have now been issued which should obviate such an occurrence in the future.

Vote 33.—Residential Homes and Special Schools

Subhead B.—Special Schools

34. The charge to this subhead comprises payments in respect of the remuneration of staff (other than teachers paid from the Vote for Primary Education) and the maintenance of pupils in special schools. In the course of a local audit at a special school in February 1977 it was noted that, in the period from January 1972, when the school opened, to 31 December 1976, sums totalling £16,976 were made available for the purchase of social insurance stamps of staff paid through the school imprest account. It was also noted that a stock of stamps to the value of £3,267 was on hands and that school employees' social insurance cards for 1975–1976, also on hands, were mainly unstamped at the date of the local audit. As there appeared to be a discrepancy between the amounts made available for the purchase of stamps and the value of stamps accounted for, assuming full stamping of the employees' cards for earlier years, I asked the Accounting Officer to have a reconciliation carried out. He has informed me that the matter has been investigated and that records in the school and in the Department of Social Welfare have been scrutinised in detail by officers of the Department of Education. The investigation showed a minor discrepancy of £27, assuming that an estimated sum of £620 had been expended on the purchase of stamps in cases where the insurance numbers were not available or where the cards were outstanding. The amount unaccounted for may have been due to any one or more of a number of factors which could not now be resolved. He stated that the Department's inquiries had afforded no basis for suspecting dishonesty, but that there had been laxity in attending to the

matter of regular stamping of cards. The School Director's attention was being drawn to the need for adhering strictly to correct practice in the stamping of cards and the question of installing a stamping machine was being investigated.

The Accounting Officer also informed me that annual checks of school accounts had been carried out on site by officers of his Department since 1973. These checks included inspection of accounts and records, checks on staff lists and staff pay, selective check of vouchers and receipts and a check on cash and cash-handling procedures. He added that arrangements were being made to have the staff engaged in this duty given a more detailed briefing for the future.

35. In the course of a local audit at another special school it was observed that receipts for the period from October 1974 to September 1976, totalling £7,365 and arising mainly from usage of the land attached to the school and from the sale of farm equipment, were not credited to the school imprest account but were, instead, credited to a separate school bank account and used to make payments not charged to the imprest account. Supporting documentation was not available to enable my officers to satisfy themselves regarding the correctness of these receipts and payments. I asked the Accounting Officer for information regarding the failure of the school authorities to bring these receipts to credit in the school imprest account and regarding the control exercised by his Department over moneys received and expenses incurred in connection with the usage of these lands. He informed me that it had been the Department's intention that the development of land usage would be examined when the initial phase of getting the school fully operational had been completed. In the absence of formal instructions in the matter of land usage the Director of the school drew up a programme and obtained oral sanction from the Department to let some of the land on conacre. The Accounting Officer stated that it was assumed that the conacre rental would be entered in the school imprest account. The Director, however, had instead instituted a farm account.

The Accounting Officer also stated that the matter has now been regularised by the inclusion of farm or land usage accounts in the ordinary school accounts which are submitted monthly to the Department and on the basis of which the voted moneys are paid out. The various items in these accounts relating to the working of the farm will be subject to check by officers of the Department.

The Accounting Officer added that the Department was satisfied that all land usage receipts and payments had been accounted for.

Vote 34.—Higher Education

Subhead F.1.—Grant-in-Aid Fund for Capital Building Costs and Planning Expenses of third level institutions not funded by An tÚdarás um Ard-Oideachas.

36. As shown in the account £121,025 was issued from this subhead to the Grant-in-Aid Fund. The account of the Fund is appended to the Appropriation Account and expenditure was incurred as follows:—

	£
National Institute of Higher Education,	
Limerick	81,231
Dublin Dental Hospital	14,356
Cork Hospitals Board	25,438
	<hr/>
	£121,025

37. At 31 December 1976 £1,039,010 had been expended on the construction of premises for the National College of Physical Education for which a contract in the sum of £672,500 had been entered into in 1972. I asked the Accounting Officer for information as to the extent to which the excess expenditure over the contract price was due to the cost of extras not included in the original contract or to variations from the original plans and specifications. He informed me that the final account has not been completed but that the expenditure of £1,039,010 includes £22,400 being the cost of extras due to extremely difficult site conditions and £119,210 for variations, contingencies not provided for in the contract and extras. The balance, £224,900, of the excess over the original contract figure comprises adjustments under the price variation clause and adjustments of prime cost sums.

It was noted from the relevant departmental files that the external wall finish of the new building was defective and that there was an error in the dimensions of the squash courts erected under the contract and I inquired regarding the pursuit of claims which the Department might have in respect of these defects.

The Accounting Officer informed me that, with a view to establishing where responsibility lies for the defective external wall finish, the Department had obtained technical reports in the matter. He also stated that legal advice had been sought as to the steps open to the Department to ensure that remedial work—estimated to cost £70,000—is carried out without expense to the Department. As soon as this advice is available the further action to be taken will be considered.

The Accounting Officer stated that the effect of the error of some inches in the dimensions of the squash courts is that they are not recognised for national or international competitions. They continue, however, to be used for their basic purpose of providing facilities for the teacher-students in the College. The error was apparently detected by the consultants but because the new College was urgently required remedial action was not taken in the matter. The Accounting Officer added that when the major issue of the external wall finish is being brought to a conclusion, the question of pursuing a claim in relation to the squash courts will also be considered.

Subhead F.2.—Grant-in-Aid Fund for Capital Equipment Costs of third level institutions not funded by An tÚdarás um Ard-Oideachas.

38. As shown in the account, £1,045,986 was issued from this subhead to the Grant-in-Aid Fund. The account of the Fund is appended to the Appropriation Account and expenditure was incurred as follows:—

	£
National Institute of Higher Education, Limerick	1,007,082
National College of Physical Education, Limerick	35,000
	<hr/>
	£1,042,082

Vote 36.—Lands

Subhead G.1.—Payment to Grant-in-Aid Fund for Land Purchases under Farmers' Retirement Scheme (Grant-in-Aid)

Subhead G.3.—Life Annuities and Premiums—E.E.C. Directive No. 72/160

Subhead L.—Appropriations in Aid

39. The Farmers' Retirement Scheme provides for the purchase of land by the Land Commission in accordance with E.E.C. Directive 72/160. The Directive provides that such lands are to be allotted

(a) by way of priority to farmers who are classified as potential development farmers under the Farm Modernisation Scheme administered by the Department of Agriculture in accordance with E.E.C. Directive 72/159, or

(b) for afforestation, recreational activities, public health or other public purpose

and that lands not required for any of these purposes may be allotted to other farmers.

The Retirement Scheme provides for payment to an eligible applicant of the agreed market price of his land together with a cash premium of 10 per cent. of that price (subject to a maximum premium of £1,500) and a life annuity which in 1976 was at the rate of £800 per annum for a married person whose spouse was alive or £530 per annum for a single person, widow or widower. Provided that land so purchased is used for allotment as at (a) or (b) above a proportion of the cost of the life annuity in the case of an applicant who is between the ages of 55 and 65 at the date of allotment is recoverable from the European Agricultural Guidance and Guarantee Fund (F.E.O.G.A.) as from that date.

Land acquired by the Land Commission under the Land Purchase Acts for ordinary allotment purposes is paid for at market price only. In the course of a test examination it was noted that some of the lands purchased under the Retirement Scheme in 1975 had not been allotted as apparently there were no development farmers in the areas concerned who required additional land under the Farm Modernisation Scheme. I sought the observations of the Accounting Officer on the need to incur extra expenditure by using the Farmers' Retirement Scheme to purchase land for purposes for which less expensive processes of acquisition are available. In his reply he pointed out that the purchase of the lands of applicants adjudged eligible under the Retirement Scheme and the disposal of that land are reserved functions of the Lay Commissioners. He stated that close working arrangements had been established between the Land Commission inspectorate and the agricultural advisory staff engaged on the Farm Modernisation Scheme to ensure, to the maximum possible extent, that lands purchased under the Retirement Scheme are disposed of to development farmers needing additional lands and that the aim is that Retirement Scheme lands should not be allotted for normal structural purposes unless it is confirmed that there are not and are not likely to be suitable development farmers in the locality. The Accounting Officer also stated that, of the 15 holdings listed in my query which were bought under the Retirement Scheme, one had been allotted to development farmers and for two other such holdings the applications of development farmers were being processed. In the remaining

12 cases allotment had not taken place but discussions were continuing between the agricultural advisory staff and the Land Commission inspectorate with a view to identifying suitable development farmers. In 11 of the 15 cases the applicants are over 65 years of age and the expenditure does not qualify for subvention from E.E.C. funds.

In the light of the information given by the Accounting Officer I have inquired whether the Land Commission has any proposals to limit the length of time that holdings purchased under the Farmers' Retirement Scheme are retained with a view to their allotment to suitable development farmers. I also sought information as to the total acreage of land purchased under the Farmers' Retirement Scheme up to 31 December 1976, and the acreage of such land on hands at that date.

Vote 37.—Forestry

Subhead C.2.—Forest Development and Management

40. In the course of audit it was noted that in the case of a contract for the supply and delivery to designated forest centres of five tractors the contract price of £82,191 was paid in full into the supplier's bank account on 24 December 1976, following the receipt of invoices dated 22 December 1976. As an examination of machinery allocation records showed that the five tractors were not delivered to the forest centres until 1977, the final delivery being made on 12 May, I inquired why payment was made from the Vote in 1976 in respect of a liability which had not fully matured in that year. The Accounting Officer informed me that the contract price took account of a trade-in allowance on four old tractors and the cost of additional work involving the attachment to the new tractors of four winches salvaged from the tractors traded in and one from another tractor being retained by the Department. He stated that the new tractors were delivered at the supplier's premises in December 1976 and were inspected by the Department's mechanical engineer who formally took possession of them. The firm could only deal with the transfer of winches to one machine at a time and since the old machines were operating at remote centres it was agreed that they would be left there to complete ploughing before being taken over by the firm. The withdrawal of all machines simultaneously would have interrupted work programmes and resulted in increased costs of transportation. He added that payment was made on foot of the contract in December 1976 after formal possession was taken of the tractors at the supplier's premises but that the payment inadvertently included an amount estimated at £1,100 being the cost of transferring the winches and delivery to sites, work which was not completed until 1977.

Vote 38.—Roinn na Gaeltachta

Subhead E.—Scéimeanna Feabhsúcháin sa Ghaeltacht

41. Payment to a co-operative society of a grant towards the cost of erection of a lamb fattening unit was approved in principle by Roinn na Gaeltachta in June 1974 and the society was requested to submit to the Department plans and specifications prepared by an architect or an engineer showing the estimated cost of the proposed building. The amount of the grant was to be decided when satisfactory information was available regarding the cost of the project. In the course of audit it was noted from the relevant departmental file that the society had entered into a contract in the sum of £98,700 for the erection of the building in July 1974 before it had submitted the information requested by the Department and that apparently only one tender had been sought. It was further noted that the project was well advanced in October 1974, when the amount of the grant to be paid had yet to be determined. At 31 December 1976 expenditure of approximately £109,000, excluding the cost of the site, had been incurred by the society. The Accounting Officer informed me that it was unlikely that tenders would have been available from other reputable contractors and that, in the circumstances of the case, it could not be said that the expenditure incurred by the co-operative society was unreasonable. He added that the grant paid, £74,000, was lower than 70 per cent. of this expenditure and that it was clear that the co-operative society would have been in difficulties without the grant.

Vote 39.—Agriculture

Collection of Monetary Compensatory Amounts

42. A test examination of the collection of Monetary Compensatory Amounts was carried out. Departmental records indicate that a total of £65.3 million was collectible in respect of these amounts up to 31 December 1976. Of this total £5 million was uncollected at that date, comprising £4.7 million on exports to other Member States and due to the European Agricultural Guidance and Guarantee Fund (F.E.O.G.A.) and £350,000 on exports to non-member states and due to the Central Fund as "Own Resources". The arrears arose mainly on exports of beef and livestock, pigmeat and dairy produce. I sought information from the Accounting Officer on the action taken to recover the amounts outstanding.

He informed me that of the £5 million outstanding at 31 December 1976 £3.4 million had been collected by 31 May 1977. Of the balance uncollected at that date £0.8 million related to

live cattle exports and every effort, including the taking of legal action, was being made to recover this amount. A further sum of £0.6 million related to beef exports, largely intervention beef sold out of continental cold stores to non-Irish buyers and the Accounting Officer informed me that there is no community regulation governing the disposal of intervention beef stored on the territory of another Member State but that a proposal by the E.E.C. Commission for such a regulation is under discussion. In the meantime any Member State which had beef stored outside its own territory was in the position of having to make the best arrangements it could to cope with the situation. The Department was making every effort to collect this debt and was in correspondence with the debtors. It was likely that the amount due would be further reduced soon.

The Accounting Officer added that a further £185,000 of the Monetary Compensatory Amounts outstanding at 31 May 1977 related mainly to pigs exported to Northern Ireland. These exports were the subject of Customs investigation, pending the outcome of which no action could be taken in regard to collection of the amounts outstanding but the Department had withheld certain payments due in respect of these exports which more than offset the Monetary Compensatory Amounts due.

Subhead C.2.—Bovine Tuberculosis Eradication

Subhead C.3.—Brucellosis Eradication

43. Reference was made in previous reports to the Bovine Tuberculosis and Brucellosis Eradication Schemes under which reactor cattle were purchased from herdowners by the Department and sold under contract to meat factories. Under new procedures introduced with effect from 30 August 1976 herdowners are required to make their own arrangements for the disposal of their reactors for slaughter and are paid compensation at the following rates:—

				Non-pedigree	pedigree
				£	£
Cows and in-calf heifers	..	..		85	120
Other cattle	..	..	..	55	80

Animals must be delivered to meat plants within four weeks of their identification as reactors, failing which, the grant is reduced by £10 per week until the animal has been delivered to the plant.

Subhead C.5.—Payment to Bovine Tuberculosis and Brucellosis Eradication Schemes Hardship Fund (Grant-in-Aid)

44. Provision was made by Supplementary Estimate for the establishment of a fund to assist herdowners who experienced hardship arising out of the operation of the Bovine Tuberculosis

and Brucellosis Eradication Schemes because of the high incidence of reactors in their herds. The amount provided, £1 million, was transferred from the subhead to the Fund, an account of which is appended to the Appropriation Account and is audited by me. There was no expenditure from the Fund in the year under review.

Subhead M.6.—Incidental Expenses arising out of Market Intervention

Subhead N.—Appropriations in Aid

45. I referred in paragraph 49 of my 1974 report to the method of financing incidental expenses arising out of market intervention. The charge to Subhead M.6. is made up as follows:—

	Beef	Skim Milk powder	Total
	£	£	£
Handling, freezing and storage ..	6,067,755	1,123,921	7,191,676
Transport	1,854,980	271,015	2,125,995
Deboning allowances	2,832,824	—	2,832,824
Canning allowances	79,200	—	79,200
Financial charges	11,112,052	1,249,816	12,361,868
	£21,946,811	£2,644,752	£24,591,563

The amount received from F.E.O.G.A. funds in the year under review and credited to Subhead N. is made up as follows:—

	Beef	Skim Milk powder	Total
	£	£	£
Handling, freezing and storage ..	4,917,770	876,542	5,794,312
Transport	1,758,848	23,198	1,782,046
Deboning allowances	2,864,706	—	2,864,706
Canning allowances	10,956	—	10,956
Financial charges	3,852,568	3,167,383	7,019,951
	£13,404,848	£4,067,123	£17,471,971

While the charge to Subhead M.6. consists of actual payments made, recoveries are effected, with the approval of the E.E.C. Commission, on the basis of projected expenditure. The necessary adjustments are made when the expenditure is accepted by the E.E.C. as a charge in the F.E.O.G.A. accounts. The total amount paid in respect of incidental expenses arising out of market intervention from the date of Ireland's accession to the E.E.C. up to 31 December 1976 was £62,344,821. The amount recovered from E.E.C. funds was £57,823,893.

Vote 40.—Fisheries

Subhead C.3.—Main Fishery Harbour Works including Payments to the Fishery Harbour Centres Fund

46. Reference was made in paragraph 55 of my previous report to an improvement scheme at Killala Harbour which commenced in 1969 and on which work was suspended in 1973. The Accounting Officer informed me that no progress was made in 1976 towards the completion of this project because of the failure of Mayo County Council to contribute the full amount of the local contribution. The Office of Public Works has indicated that the scheme would take about twelve months to complete.

I understand that the expenditure already incurred amounts to £142,247, that the present estimate of final cost is £225,250 and that, in addition, a sum of £3,066 has been expended on the clearance of silt at Inch Island in the sea approach to Killala.

Vote 42.—Industry and Commerce

Subhead I.3.—Industrial Development Authority—Grant for Industrial Housing

47. Prior to May 1976 industrial housing was provided by the National Building Agency Ltd. at the request of the Industrial Development Authority out of the Agency's own financial resources and the Authority paid vacancy rents to the Agency for houses not taken up by industrial workers. In May 1976 the Government decided that the Industrial Development Authority would be responsible in the future for the financing and provision of industrial housing for new industry out of funds to be made available to the Authority and provision was made by way of supplementary estimate for the issue of repayable grants to the Authority for this purpose. The administrative arrangements entered into in order to give effect to the Government decision provided that the grants paid from the Vote would be repaid with interest by the Authority out of the proceeds of the sale of houses. Of the sum of £538,121 issued to the Industrial Development Authority from Subhead I.3. under these arrangements, £362,161 was used by the Authority to pay vacancy rents on houses provided by the National Building Agency Ltd. under the arrangements existing prior to May 1976. As stated in a note to the account £362,161 together with interest of £10,121 was repaid to the Department in March 1977 and brought to account as appropriations in aid.

Vote 44.—Posts and Telegraphs

Stores

48. A test examination of the store accounts was carried out with satisfactory results.

In addition to the engineering stores shown in Appendix II as valued at £9,847,256 at 31 December 1976 engineering stores to the value of £109,478 were held on behalf of other government departments. Stores, other than engineering stores, were valued at £2,033,275 including £758,737 in respect of stores held for other government departments.

Including works in progress at 31 December 1976 the expenditure on manufacturing jobs in the factory during the year amounted to £204,236, expenditure on repair work (other than repairs to mechanical transport) to £320,836 and expenditure on mechanical transport repairs to £61,587.

Revenue

49. A test examination of accounts of postal, telegraph, and telephone services was carried out with satisfactory results. The net yield of revenue for the years 1976 and 1975 is shown in the following statement:—

	1976	1975
	£	£
Postal service	37,837,449	27,657,217
Telegraph service	3,508,173	2,189,194
Telephone service	48,595,252	38,605,276
	<hr/>	<hr/>
	£89,940,874	£68,451,687

£90,000,000 was paid into the Exchequer during the year leaving a balance of £1,720,489 at 31 December 1976. Sums amounting to £97,861 due for telephone services and £4,157 for telegraph (telex) services provided in previous years, were written off during the year as irrecoverable. I have made a test check of the amounts written off with satisfactory results.

Post Office Savings Bank

50. The accounts of the Post Office Savings Bank for the year ended 31 December 1976 were submitted to a test examination with satisfactory results. The balance due to depositors, inclusive of interest, amounted to £307,527,218 (including £102,093,775 in respect of liability to Trustee Savings Banks) at 31 December 1976 as compared with £265,843,706 at the close of the previous

year. Interest accrued during the year on securities standing to the credit of the Post Office Savings Bank Fund amounted to £27,392,249. Of this sum £22,594,596 was applied as interest paid and credited to depositors, management expenses absorbed £2,208,043 and the balance £2,589,610 remained as a provision against depreciation in the value of securities.

Exchequer Extra Receipts—Relay Licence Fees

51. Licences are issued under the Wireless Telegraphy (Wired Broadcasting Relay Licence) Regulations, 1974 in respect of the provision of cable television service in defined areas. The regulations provide for the payment by a licensee to the Minister for Posts and Telegraphs, on the last day of each quarter, of a fee equal to 15 per cent. of the gross revenue, excluding installation charges and value-added tax, paid to the licensee in that quarter in respect of the relay service provided. Under the regulations a licensee is required to furnish annually an audited statement of such gross revenue received each year.

In the course of audit it was observed that some licensees had paid over fees but had not submitted audited statements of the gross annual revenue and that others had neither paid fees nor submitted audited statements. I sought information from the Accounting Officer in the matter. He has informed me that at the date of his reply, 15 June 1977, licences had been issued to twenty-six licensees. Six of these were no longer operating, one having gone into liquidation and five having had their licences transferred to other licensees. Where audited statements had not been submitted or where fees had not been paid reminders had been issued to the licensees and consideration was being given to the further action to be taken.

Vote 45.—Defence

Subhead H.—Defensive Equipment

52. Reference was made in previous reports to arrangements for the production by an Irish company of three prototype armoured personnel carriers on which £180,000, approximately, was expended out of voted moneys. I was informed by the Accounting Officer in February 1975 that an agreement with the design company in relation to production of the prototype carriers had not been signed as the Department was advised that a contractual relationship existed on the basis of correspondence and part performance. Development and testing was completed in August 1976 and I noted subsequently that one

of the developed prototypes and a further incomplete carrier were exported for demonstration purposes to a Belgian company which claimed in its publicity material that an armoured personnel carrier for which it had acquired the production licences had been developed in collaboration with the Irish Army. I sought information about the rights of the Department in relation to the prototype personnel carriers and I have been informed by the Accounting Officer that his Department is satisfied as to its position and rights in relation to the carriers produced under the contractual relationship mentioned.

In the light of this information I have further inquired whether this relationship covers such matters as patent rights, production rights and provision for financial return to the Department in respect of the expenditure incurred out of voted moneys on the production of the prototype carriers.

Vote 46.—Army Pensions

53. Payment of army pensions is made by means of a computerised system. In the course of audit it was noted that a pension warrant issued in December 1975, which was cashed and listed by the computer as cashed in January 1976, was also listed by the computer as uncashed at the end of that month and at the end of each subsequent month up to April 1977. I inquired as to the circumstances in which this happened and why the error was not discovered in balancing at the end of January 1976. I also inquired whether any similar cases had come to light.

The Accounting Officer informed me that the duplicate listing arose when the method of payment was changed in this case from direct issue to the pensioner to lodgement to his bank account and the computer, through a programming error, produced two warrants payable to that account. The error was detected and the surplus warrant destroyed but, through an oversight, the corresponding computer record was not deleted. Consequently there were two warrant issue records for one warrant. The duplication did not come to light at the end of January 1976 because outstanding warrants were not taken into account when balancing at the end of a month. The Accounting Officer also stated that there were three precisely similar cases arising out of the same programming error in November/December 1975 and that there were 180 other cases in the period April 1974 to June 1977 in which warrants already cashed were shown as still outstanding; 98 of these cases arose from an operating error in November 1976 when a batch of manually prepared warrants was read into the computer a second time

and the remaining 82 cases represent the aggregate of notifications duplicated or cancellations not notified over a period of three years. He added that no overpayments had arisen out of the system weaknesses disclosed but that programs were being devised to detect such duplications in the future and that it was also proposed to balance outstanding warrants monthly.

Vote 49.—Social Welfare

Subhead E.—Payment to the Social Insurance Fund under Section 39 (9) of the Social Welfare Act, 1952

54. The charge to the subhead represents the amount paid towards meeting the shortfall in the income of the Social Insurance Fund which bears the expenditure on social welfare benefits. In the course of audit it was noted that 742 benefit cheques amounting in value to £15,528 were stolen in January 1976 from the computer section of the Department and that it had been established that 109 of these, to the value of £2,342, had been fraudulently cashed. The Accounting Officer has informed me that the theft was apparently facilitated because of inadequate security in relation to the custody of the key to a press in which cheques awaiting issue were stored. The theft came to light as a result of inquiries by the Post Office Investigation Branch following reports of the non-receipt of cheques by payees. He also stated that he was satisfied that £2,342 represented the final amount of the stolen cheques illegally cashed and that court proceedings had been taken against a number of persons in relation to the theft. He added that new security procedures had since been introduced.

55. It was noted that a member of the staff of the Department submitted a fraudulent claim for disability benefit in 1976 in respect of an insured person who had received benefit in 1975. The submission of the claim involved the use of the documentation relating to the benefit payment made in 1975 and the alteration of the computer records. While the fraudulent nature of the claim was detected before any payment was made I was concerned lest the controls on access to claim documents and computer terminals might not be adequate. I accordingly communicated with the Accounting Officer and he has informed me that these controls are as adequate as is possible in the type of ongoing working situation necessary for the daily issue of disability benefit payments as they fall due.

56. It was noted that the number of recorded overpayments of disability benefit from the Social Insurance Fund increased from 1,787 in 1971-72 to 4,378 in 1975 and that, of a total amount of £197,759 discovered to have been overpaid in 1975, only 20 per cent. approximately was recorded as recovered. The Accounting Officer has informed me that the increase in the number of recorded overpayments was due mainly to the increase in the annual number of claims received and the greater all round effectiveness of the disability benefits section resulting in a higher detection rate. He stated that every possible effort is being made to effect a reduction in the incidence of overpayments. The procedures are kept constantly under review and advantage has been taken of the introduction of a computerised system for payment of benefits to build in, where possible, safeguards against overpayments. On the other hand, while it was not possible to say to what extent the level of overpayments had been affected by the introduction of this computerised system, undoubtedly overpayments had occurred which might not have arisen under a clerical system. In regard to the low recovery rate the Accounting Officer explained that most of the overpayments arising from departmental error can only be recovered by deduction from future benefit and then only at a nominal rate to avoid hardship.

In regard to the recording of overpayments recovered by deduction from current benefit he added that there is at present no facility whereby the computer can notify the Accounts Branch of such recoveries. It is only on termination of a claim or on completion of recovery that this notification is sent manually. It is, however, hoped to introduce such a facility in the computer reprogramming at present being undertaken.

57. I have been informed that overpayments of benefits from the Fund outstanding at 31 December 1976 were of the order of £873,000 as compared with £640,000 at 31 December 1975. 26 individuals were prosecuted for irregularly obtaining or attempting to obtain benefits. Convictions were secured in 22 cases.

58. Departmental procedures provide for surveys, known as original surveys, to be carried out by the Inspection Branch of the Department, on a rotational basis, of employers' records to ensure compliance with the Social Welfare Acts. In the course of audit it was noted that the number of such surveys had shown a marked decline from some 18,000 in 1971 to 5,400 in 1975 and

I inquired as to the reasons for the decline and whether the present level of survey work is considered adequate.

The Accounting Officer has informed me that the decline in the number of original surveys carried out by the Inspection Branch has been occasioned by staff shortages. An increasing workload in the Branch was aggravated by the introduction from 1971 of a number of new assistance schemes and the gradual reduction since 1973 in the qualifying age for old age pension. The existing staff of Social Welfare Officers was not sufficient to cope with the increased work. The additional assistance claims, which arose in 1973, 1974 and 1975, were dealt with by way of overtime worked by Social Welfare Officers. This, however, was not adequate to meet the situation and the level of insurance survey work had to be reduced so that priority could be given to assistance claims. In the meantime a review of staffing levels had taken place in conjunction with the Social Welfare Officers' Association with the help of an Organisation and Methods team to determine the numbers of additional staff needed but only 48 of the 72 heads of staff deemed necessary were sanctioned, with the result that original surveys had to be reduced from 20 per cent. to 10 per cent. on 1 February 1976. The Accounting Officer added that the present level of survey work is regarded as unsatisfactory but that proposals are under consideration for the re-examination of the work of the Inspection Branch with a view to increasing the volume of survey work undertaken.

59. I have been informed that 138 employers were prosecuted for failure to comply with the provisions of the Social Welfare Acts and convictions were secured in 133 cases. Civil proceedings for recovery of arrears were completed during the year in 94 cases. Decrees in favour of the Minister for Social Welfare were obtained in all cases, the total amount being £23,748.

Subhead H.—Children's Allowances

60. From an examination carried out by my officers it appeared that the controls relating to the preparation, custody and issue of children's allowance books and over the disposal of books returned to the Department were inadequate in a number of areas and I communicated with the Accounting Officer in the matter. He informed me that in some of the areas to which I drew attention the controls were considered adequate and that in other areas they were as good as were possible having regard to the constraints of the daily work routines, the accommodation provided and the staff available to deal with the increased volume of work in this branch in recent years.

Overpayments of Social Assistance

61. I have been furnished with the following information regarding overpayments of Social Assistance:—

	£	
Overpayments not disposed of at 1 January 1976		243,639
Overpayments recorded for recovery in 1976		388,807
		<hr/> 632,446
Less	£	
Sums recovered in cash	56,329	
Sums withheld from current entitlements	84,524	
Amounts written off as irrecover- able	19,766	
Amounts charged to Losses (Sub- head N)	5,351	
		<hr/> 165,970
Overpayments not disposed of at 31 December 1976		<hr/> £466,476

Four individuals were prosecuted for irregularly obtaining or attempting to obtain assistance. Convictions were secured in three cases.

Vote 50.—Health

Subhead G.1.—Grants to Health Boards, etc.

62. The accounts of the Health Boards are audited by Local Government auditors whose reports are made available to me. In his report on the accounts of one Health Board for 1973–74 the Local Government auditor stated that, at his request, officers of the Board had carried out an examination of the system of assessing eligibility for disabled persons maintenance allowances. The examination revealed underpayments and overpayments. It also revealed losses arising from failure to follow up cases where there was entitlement to old age pensions or to have medical reviews carried out on due dates to establish whether medical incapacity still existed. In addition, particulars supplied by applicants for the allowances were not adequately checked and, as a consequence, incorrect information was entered in the records.

I have asked the Accounting Officer whether, in the light of this report, his Department has taken any action to have similar examinations carried out in the other Health Boards.

Subhead G.2.—Payments to Health Bodies other than Health Boards

63. The net expenditure of the General Medical Services (Payments) Board falls to be met from this subhead. The accounts of the Board are audited by Local Government auditors. In his report on the audit of the accounts of the Board for the three years 1973, 1974 and 1975, which has recently been made available to me, the Local Government auditor referred to an agreement made in July 1969 between the Pharmaceutical and Allied Industries Association and the Department of Health which provides that the General Medical Services (Payments) Board shall supply to each manufacturer and principal importer of drugs and medicines required for the general medical services a monthly statement of the number of prescription items dispensed by retail pharmacists for each of the firm's products in the area of each Health Board. It also provides that each manufacturer or importer shall pay to the Payments Board a rebate of three old pence per prescription item as calculated in the monthly statement and that the rate of rebate shall be subject to adjustment so that it remains approximately 4 per cent. of the average ingredient cost per prescription item, should that cost increase materially. The Local Government auditor stated that the Association had been advised by the Payments Board in May 1973 that the rebate based on the rate of three old pence had fallen appreciably below 4 per cent. of the ingredient cost but that the Association contended that the rate of rebate was to remain at the original level pending a review which was to be carried out by the Department of Health in October 1973 and that any changes resulting from that review could come into effect on 1 April 1974. The Local Government auditor added that the sums brought to account in the accounts of the Payments Board for the three years 1973, 1974 and 1975 represented the amounts due for each year calculated on the original basis and that the adjustment provided for in the agreement had not been carried out. He stated that, if the rebate had been maintained at 4 per cent., approximately, of the average ingredient cost, the Board's income in the period 1 April 1972 to 31 December 1975 would have been £647,765 greater. He also stated that during 1976 the shortfall in the Board's income would be approximately £30,000 per month.

I have asked the Accounting Officer for his observations regarding the delay in having the rate of rebate adjusted as provided for in the agreement and I have inquired whether it is proposed to seek recovery of arrears of rebate from the firms concerned.

64. In the course of his report on the audit of the accounts of the General Medical Services (Payments) Board the Local Government auditor stated that the cost to the Board of medicines supplied by pharmacists on the basis of stock orders to dispensing doctors in rural areas in the year ended 31 December 1975 was £1,872,360. These medicines are supplied under a scheme which enables a doctor, having a centre of practice three miles or more from a participating pharmacist, to dispense medicines for patients served from that centre if they so desire. The Local Government auditor indicated in his report that very little control was exercised over the finances of this scheme. He stated that doctors were not required to account for medicines dispensed nor for stocks held by them. As the Board's expenditure under this scheme falls to be met from voted moneys I have sought the observations of the Accounting Officer in the matter.

65. In the course of the report referred to in the previous paragraphs the Local Government auditor stated that a control, which had been provided for in the design of the Board's computerised payments system, had been discontinued. Each claim for payment submitted by a doctor or pharmacist must quote the number of the patient's medical card and the control discontinued was intended to ensure that any claim quoting an invalid number would be rejected by the computer. The Local Government auditor indicated that it was apparently decided, as an interim measure, to relax this control and that this resulted in claims quoting any number, whether valid or invalid, being listed by the computer for payment. This position had continued up to the date of his report in November 1976. He also stated that an examination carried out by him indicated that a significant proportion of numbers were read as invalid by the computer but that payments had been made in respect of all these claims. He was, however, unable to determine whether claims were being made in respect of patients who were not medical card holders.

In the light of this report I have asked the Accounting Officer whether he is satisfied that the systems operated by the General Medical Services (Payments) Board are adequate to ensure that satisfactory control exists over its expenditure which is recouped from this Vote.

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste
(Comptroller and Auditor General).

1 July 1977.

PUBLIC SERVICES
APPROPRIATION ACCOUNTS, 1976
SUMMARY

No. of Vote	SERVICE	Estimated Expenditure (Gross)	Estimated Appropriations in Aid	Net Supply Grant	Actual Expenditure (Gross)	Appropriations in Aid Realised	Net Expenditure	Surplus of Gross Estimate over Expenditure	Appropriations in Aid compared with Estimate		Amount to be surrendered	Exchequer Extra Receipts		No. of Vote
									More than Estimated	Less than Estimated		Estimated	Realised	
		£	£	£	£	£	£	£	£	£	£	£	£	
1	PRESIDENT'S ESTABLISHMENT	57,000	—	57,000	50,553	—	50,553	6,447	—	—	6,447	—	—	1
2	HOUSES OF THE OIREACTHAS	2,397,000	—	2,397,000	2,343,288	—	2,343,288	53,712	—	—	53,712	—	—	2
3	DEPARTMENT OF THE TAOISEACH	271,010	—	271,010	270,445	—	270,445	565	—	—	565	—	—	3
4	CENTRAL STATISTICS OFFICE	1,875,000	150,000	1,725,000	1,690,146	318,095	1,372,051	184,854	168,095	—	352,949	—	—	4
5	AN CHOMHAIRLE EALAÍON	990,000	—	990,000	990,000	—	990,000	—	—	—	—	—	—	5
6	OFFICE OF THE MINISTER FOR FINANCE	3,801,000	37,000	3,764,000	3,758,070	48,146	3,709,924	42,930	11,146	—	54,076	—	—	6
7	COMPTROLLER AND AUDITOR GENERAL	336,000	38,000	298,000	330,569	44,545	286,024	5,431	6,545	—	11,976	—	—	7
8	OFFICE OF THE REVENUE COMMISSIONERS	26,230,000	2,114,000	24,116,000	25,639,187	2,250,016	23,389,171	590,813	136,016	—	726,829	—	—	8
9	PUBLIC WORKS AND BUILDINGS	30,438,000	4,350,000	26,088,000	27,019,907	4,552,418	22,467,489	3,418,093	202,418	—	3,620,511	—	—	9
10	STATE LABORATORY	277,000	4,000	273,000	265,429	5,102	260,327	11,571	1,102	—	12,673	—	—	10
11	SECRET SERVICE	25,000	—	25,000	12,457	—	12,457	12,543	—	—	12,543	—	—	11
12	OFFICE OF THE ATTORNEY GENERAL	1,012,000	12,000	1,000,000	866,072	14,563	851,509	145,928	2,563	—	148,491	—	—	12
13	OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS	300,200	200	300,000	264,894	254	264,640	35,306	54	—	35,360	—	—	13
14	MISCELLANEOUS EXPENSES	204,010	—	204,010	186,867	—	186,867	17,143	—	—	17,143	—	—	14
15	STATIONERY OFFICE	4,947,000	540,000	4,407,000	3,828,134	505,998	3,322,136	1,118,866	—	34,002	1,084,864	—	—	15
16	VALUATION AND ORDNANCE SURVEY	2,134,000	226,000	1,908,000	1,989,973	209,150	1,780,823	144,027	—	16,850	127,177	—	—	16
17	RATES ON GOVERNMENT PROPERTY	3,735,000	546,000	3,189,000	3,621,717	575,566	3,046,151	113,283	29,566	—	142,849	—	—	17
18	OFFICE OF THE MINISTER FOR THE PUBLIC SERVICE	2,761,000	505,000	2,256,000	2,672,411	520,133	2,152,278	88,589	15,133	—	103,722	—	—	18
19	CIVIL SERVICE COMMISSION	904,000	522,000	382,000	848,864	540,952	307,912	55,136	18,952	—	74,088	—	—	19
20	SUPERANNUATION AND RETIRED ALLOWANCES	11,809,000	1,759,000	10,050,000	11,632,727	1,846,521	9,786,206	176,273	87,521	—	263,794	—	—	20
21	AGRICULTURAL GRANTS	36,500,000	—	36,500,000	36,230,987	—	36,230,987	269,013	—	—	269,013	—	—	21
22	OFFICE OF THE MINISTER FOR JUSTICE	2,203,000	6,000	2,197,000	1,979,523	12,358	1,967,165	223,477	6,358	—	229,835	2,125	3,016	22
23	GARDA SÍOCHÁNA	59,513,000	1,676,000	57,837,000	55,696,193	1,784,777	53,911,416	3,816,807	108,777	—	3,925,584	—	—	23
24	PRISONS	7,631,300	77,300	7,554,000	6,246,370	82,045	6,164,325	1,384,930	4,745	—	1,389,675	—	—	24
25	COURTS	2,952,600	160,600	2,792,000	2,710,644	232,676	2,477,968	241,956	72,076	—	314,032	8,250	10,702	25
26	LAND REGISTRY AND REGISTRY OF DEEDS	1,477,000	—	1,477,000	1,362,977	—	1,362,977	114,023	—	—	114,023	*820,000	†755,819	26
27	CHARITABLE DONATIONS AND BEQUESTS	46,083	83	46,000	40,712	91	40,621	5,371	8	—	5,379	—	—	27
28	LOCAL GOVERNMENT	58,003,000	922,000	57,081,000	57,716,633	960,197	56,756,436	286,367	38,197	—	324,564	—	—	28
29	OFFICE OF THE MINISTER FOR EDUCATION	22,623,010	42,000	22,581,010	19,633,097	103,479	19,529,618	2,989,913	61,479	—	3,051,392	—	—	29
30	PRIMARY EDUCATION	105,189,010	558,000	104,631,010	100,200,611	680,450	99,520,161	4,988,399	122,450	—	5,110,849	—	—	30
31	SECONDARY EDUCATION	69,893,500	771,500	69,122,000	69,429,336	880,186	68,549,150	464,164	108,686	—	572,850	—	—	31
32	VOCATIONAL EDUCATION	44,365,500	929,500	43,436,000	43,509,034	1,183,711	42,325,323	856,466	254,211	—	1,110,677	—	—	32
33	RESIDENTIAL HOMES AND SPECIAL SCHOOLS	1,426,000	2,000	1,424,000	1,013,398	859	1,012,539	412,602	—	1,141	411,461	—	—	33
34	HIGHER EDUCATION	27,913,000	97,000	27,816,000	27,623,582	153,315	27,470,267	289,418	56,315	—	345,733	—	—	34
35	NATIONAL GALLERY	210,000	2,000	208,000	195,747	1,236	194,511	14,253	—	764	13,489	—	—	35
36	LANDS	10,238,000	816,000	9,422,000	10,112,088	1,157,519	8,954,569	125,912	341,519	—	467,431	—	—	36
37	FORESTRY	15,501,000	2,500,000	13,001,000	14,612,241	3,295,432	11,316,809	888,759	795,432	—	1,684,191	—	—	37
38	ROINN NA GAELTACHTA	8,132,500	6,500	8,126,000	6,214,394	16,920	6,197,474	1,918,106	10,420	—	1,928,526	—	3,900	38
39	AGRICULTURE	140,374,526	24,374,526	116,000,000	136,222,811	24,570,929	111,651,882	4,151,715	196,403	—	4,348,118	35,076	43,459	39
40	FISHERIES	8,100,710	13,710	8,087,000	6,804,471	19,104	6,785,367	1,296,239	5,394	—	1,301,633	—	—	40
41	LABOUR	15,051,010	120,000	14,931,010	13,951,136	92,941	13,858,195	1,099,874	—	27,059	1,072,815	—	—	41
42	INDUSTRY AND COMMERCE	89,167,030	2,464,020	86,703,010	87,445,985	2,537,859	84,908,126	1,721,045	73,839	—	1,794,884	—	—	42
43	TRANSPORT AND POWER	56,996,000	4,380,000	52,616,000	56,126,533	4,205,705	51,920,828	869,467	—	174,295	695,172	—	—	43
44	POSTS AND TELEGRAPHS	168,912,000	57,760,000	111,152,000	165,149,060	54,032,812	111,116,248	3,762,940	—	3,727,188	35,752	10,105,000	10,262,889	44
45	DEFENCE	73,820,000	860,000	72,960,000	72,557,763	791,488	71,766,275	1,262,237	—	68,512	1,193,725	—	—	45
46	ARMY PENSIONS	12,531,525	126,525	12,405,000	12,485,387	129,160	12,356,227	46,138	2,635	—	48,773	—	92,905	46
47	FOREIGN AFFAIRS	6,075,010	430,000	5,645,010	5,960,781	429,939	5,530,842	114,229	—	61	114,168	—	—	47
48	INTERNATIONAL CO-OPERATION	2,832,000	—	2,832,000	2,461,229	—	2,461,229	370,771	—	—	370,771	—	7,796	48
49	SOCIAL WELFARE	261,202,200	9,283,200	251,919,000	256,271,141	9,323,475	246,947,666	4,931,059	40,275	—	4,971,334	—	—	49
50	HEALTH	274,495,010	13,028,000	261,467,010	274,488,960	13,030,032	261,458,928	6,050	2,032	—	8,082	—	—	50
51	REMUNERATION	4,134,300	—	4,134,300	4,134,300	—	4,134,300	—	—	—	—	—	—	51
	TOTAL	1,682,012,044	132,209,664	1,549,802,380	1,636,868,834	131,140,154	1,505,728,680	45,143,210	2,980,362	4,049,872		10,970,451	11,180,506	

*Land Registry fees (stamps and cash).
† Do. (cash only).

TOTAL AMOUNT TO BE SURRENDERED £ 44,073,700

APPROPRIATION ACCOUNTS— PUBLIC SERVICES 1976

Vote 1

PRESIDENT'S ESTABLISHMENT

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted, for the salaries and expenses of the Office of the Secretary to the President, and for certain other expenses of the President's Establishment.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	49,200	42,985	6,215	—
B.—Travelling and Incidental Expenses	4,200	3,080	1,120	—
C.—Post Office Services	3,600	4,488	—	888
TOTAL .. £	57,000	50,553	7,335	888
Surplus to be surrendered			<u>£6,447</u>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving was due mainly to a vacant post not being filled and to a delay in filling other vacancies.
- B.—Expenditure on travel was less than anticipated.
- C.—The excess was due to the greater use of telephone services and to increased charges.

EXTRA REMUNERATION (exceeding £200)

A Higher Executive Officer received an allowance of £306 for the performance of higher duties.

NOTE

The Account of another Vote includes expenditure of approximately £211 in respect of the remuneration of staff lent, without repayment, to the President's Establishment.

M. Ó MURCHÚ,
Accounting Officer.

DEPARTMENT OF FINANCE,
30 Aibreán, 1977.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

ACCOUNT of the sum expended in the year ended 31st December, 1976, compared with the sum granted, for the salaries and expenses of the Houses of the Oireachtas, including certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
DÁIL ÉIREANN				
A.—Salaries of holders of certain Appointed Offices and Allowances of Comhaltaí	787,656	783,330	4,326	—
B.1.—Payment in respect of secretarial assistance for Comhaltaí, who are not office-holders	30,000	32,075	—	2,075
B.2.—Travelling Expenses of Comhaltaí.	205,000	195,837	9,163	—
SEANAD ÉIREANN				
C.—Salaries of holders of certain Appointed Offices and Allowances of Seanadóirí	189,392	187,987	1,405	—
D.—Travelling Expenses of Seanadóirí	66,000	64,826	1,174	—
HOUSES OF THE OIREACHTAS				
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas	634,942	594,182	40,760	—
F.1.—Post Office Services.	225,000	225,650	—	650
F.2.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas.	38,300	43,733	—	5,433
F.3.—Entertainment expenses of Delegation to European Parliament.	700	—	700	—
G.—Cumann Parlaiminteach na hÉireann — Inter-Parliamentary Activities (Grant-in-Aid)	16,500	16,500	—	—
H.—Expenses of the Restaurant (Grant-in-Aid)	35,000	35,000	—	—
I.—Allowances to or in respect of certain Former Members of the Houses of the Oireachtas	8,500	4,668	3,832	—

Vote 2

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
J.—Ciste Pinsean Thithe an Oir-eachtais (Comhaltai) (Grant-in-Aid)	160,000	159,500	500	—
K.—Witnesses' Expenses ..	10	—	10	—
TOTAL £	2,397,000	2,343,288	61,870	8,158
Surplus to be surrendered			<u>£53,712</u>	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Fee in respect of appeal to Seanad	20

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.1.—Excess due to salary increases and payments for overtime.

E.—Saving due mainly to unfilled vacancies. £25,000 was received from the Vote for Remuneration (No. 51).

F.2.—Excess due mainly to the printing of picture postcards and to increased costs of office supplies and photocopying facilities.

F.3.—Proposals for the expenditure were not forthcoming from the delegation.

I.—An allowance holder died during the year and no new cases came in course of payment.

EXTRA REMUNERATION (exceeding £200)

Four pensioners received fees to a total of £16,876, ranging from £465 to £5,955 in individual cases, for additional assistance. A temporary reporter employed on a fee basis received £272. A Senior Clerk received £310 and two Junior Clerks £414 each for performing higher duties. Nineteen Clerical Assistants received £422 each for audio typing duties. Sixteen officers received sums ranging from £236 to £1,091 in respect of overtime. The total expenditure on overtime was £11,154.

NOTE

The Accounts of other Votes include expenditure of approximately £10,541 in respect of the remuneration of staff lent, without repayment, to the Houses of the Oireachtas.

M. J. HEALY,
Accounting Officer.

HOUSES OF THE OIREACHTAS,
28 Aibreán, 1977.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted, for the salaries and expenses of the Department of the Taoiseach.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances				
<i>Original</i> £224,000				
<i>Supplementary</i> 10				
	224,010	217,986	6,024	—
B.—Travelling and Incidental Expenses	16,000	22,616	—	6,616
C.—Post Office Services	23,000	24,542	—	1,542
D.—Information and Public Relations Services	8,000	5,301	2,699	—
TOTAL				
<i>Original</i> £271,000				
<i>Supplementary</i> 10				
	271,010	270,445	8,723	8,158
Surplus to be surrendered			£565	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—The excess was mainly due to expenditure incurred in connection with the Taoiseach's official visit to the United States on the occasion of the Bicentennial Celebrations and to the transfer to the Vote of expenditure on photocopying equipment.

C.—Excess due to increases in the cost of these services.

D.—This subhead necessarily contains a contingency element.

EXTRA REMUNERATION (exceeding £200)

Ten officers were paid a total of £1,335 in respect of overtime.

NOTES

This Account includes expenditure of £1,144 in respect of staff lent, without repayment, to other offices. The Accounts of other Votes include expenditure of, approximately, £748 in respect of the remuneration of staff lent, without repayment, to the Department of the Taoiseach.

In addition to the amount expended under Subhead A, a further sum of £4,000 was charged to the Vote for Remuneration (No. 51).

D. Ó SÚILLEABHÁIN,
Accounting Officer.

DEPARTMENT OF THE TAOISEACH,
29 Aibreán, 1977.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted, for the salaries and expenses of the Central Statistics Office.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	1,285,000	1,247,275	37,725	—
B.—Travelling and Incidental Expenses	67,000	55,414	11,586	—
C.—Post Office Services	72,000	68,524	3,476	—
D.—Office Machines and other Office Supplies	58,000	48,097	9,903	—
E.—Collection of Statistics	393,000	270,836	122,164	—
GROSS TOTAL .. £	1,875,000	1,690,146	184,854	—
			Surplus of Gross Estimate over Expenditure £184,854	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> F.—Appropriations in Aid	150,000	318,095	£168,095	
NET TOTAL .. £	1,725,000	1,372,051	Total Surplus to be surrendered £352,949	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—The saving was on travelling expenses which were less than anticipated.

D.—The saving arose from an overestimation of requirements of office supplies.

E.—There was an overall saving of £35,000 in the field costs of agricultural inquiries and the original provision of £87,000 for miscellaneous inquiries was not availed of in view of the plan for a Labour Force Survey in 1977.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. European Economic Community receipts	147,000	313,494
2. Miscellaneous	3,000	4,601
	£150,000	£318,095

1. The increase was due to payments being made by the E.E.C. earlier than had been anticipated in the light of previous experience.

2. The receipts are fees for statistical information supplied and are difficult to estimate accurately.

EXTRA REMUNERATION (exceeding £200)

An Assistant Principal received £225 for higher duties. One officer received an allowance of £254 for attendance at meetings abroad. Ten officers received sums ranging from £224 to £632 for overtime. The total expenditure on overtime and task work was £19,898 and £7,732 respectively.

THOMAS P. LINEHAN,
Accounting Officer.

CENTRAL STATISTICS OFFICE,
27 Aibreán, 1977.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste

Vote 5

AN CHOMHAIRLE EALAÍON

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted, for a grant (grant-in-aid) to An Chomhairle Ealaíon.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Grant under Section 5 of the Arts Act, 1951 (Grant-in-Aid)	990,000	990,000	—	—

D. Ó SÚILLEABHÁIN,
Accounting Officer.

DEPARTMENT OF THE TAOISEACH,
5 Aibreán, 1977.

I certify that this Account has been examined under my directions, and is correct.

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

ACCOUNT of the sum expended in the year ended 31st December, 1976, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Finance, including the Paymaster-General's Office, and for payment of certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances				
<i>Original</i> £1,760,000				
<i>Supplementary</i> 34,000				
	1,794,000	1,762,612	31,388	—
A.2.—Consultancy Services ..	25,000	24,029	971	—
B.—Travelling and Incidental Expenses				
<i>Original</i> £155,500				
<i>Supplementary</i> 55,000				
	210,500	209,360	1,140	—
C.—Post Office Services				
<i>Original</i> £483,000				
<i>Less Supplementary</i> 51,000				
	432,000	421,610	10,390	—
D.—Management of Government Stocks				
<i>Original</i> £510,000				
<i>Supplementary</i> 24,000				
	534,000	539,718	—	5,718
E.—Economic and Social Research Institute (Grant-in-Aid)	400,000	400,000	—	—
F.—National Savings Committee				
<i>Original</i> £46,000				
<i>Supplementary</i> 7,000				
	53,000	52,628	372	—
G.—Grants for County Development Work				
<i>Original</i> £80,000				
<i>Supplementary</i> 5,000				
	85,000	85,000	—	—
H.1.—Payment to Special Regional Development Fund (Grant-in-Aid) ..	200,000	200,000	—	—
H.2.—Management Expenses of loans advanced from Special Regional Development Fund	9,500	9,625	—	125

Vote 6

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.—National Economic and Social Council				
Original £68,000				
Less Supplementary 10,000				
	58,000	53,488	4,512	—
GROSS TOTAL				
Original £3,737,000				
Supplementary 64,000				
£	3,801,000	3,758,070	48,773	5,843
			Surplus of Gross Estimate over Expenditure £42,930	
	Estimated	Realised		
Deduct—				
J.—Appropriations in Aid ..	37,000	48,146		
			Surplus of Appropriations in Aid realised £11,146	
NET TOTAL				
Original £3,700,000				
Supplementary 64,000				
£	3,764,000	3,709,924	Total Surplus to be surrendered £54,076	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

I.—The saving arose because a number of projects were not completed by the end of the year.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Recoupment of salaries, etc., of officers on secondment	16,000	23,960
2. Recoupment of certain travelling expenses and subsistence allowances	21,000	24,181
3. Miscellaneous	—	5
	£37,000	£48,146

1. The recoupment of the salary of an officer on loan to another Department was not provided for in the Estimate.

2. Receipts were greater than anticipated.

EXTRA REMUNERATION (exceeding £200)

An Assistant Principal Officer received £225 for extra duties and another Assistant Principal Officer received an allowance of £477 (including arrears) for higher duties. The following payments were made in respect of overtime:—sums ranging from £225 to £1,099 to four Higher Executive Officers; sums ranging from £330 to £995 to nine Executive Officers; sums ranging from £379 to £1,209 to five Staff Officers; sums ranging from £224 to £1,730 to sixteen Clerical Officers; sums ranging from £201 to £1,071 to thirty-two Clerical Assistants; sums ranging from £336 to £541 to four Punch Card Operators; sums ranging from £206 to £1,067 to nine Messengers: The total expenditure on overtime for the year was £47,329.

NOTES

The expenditure on Subhead A includes £149 payable by the Department under the Social Welfare Acts because certain employee contributions were not deducted from the salary of an unestablished officer. A sum of £5,306 was charged to Subhead A in respect of the salary of the Secretary of the Savings Committee. A sum of £7,577 was charged to Subhead A in respect of the salaries of staff assigned to the National Economic and Social Council.

The account of another Vote includes £6,015 in respect of remuneration of staff on loan, without repayment, to this Office.

TOTAL EXPENDITURE (INCLUDING REMUNERATION OF STAFF BORNE ON OTHER VOTES) IN RESPECT OF COMMISSIONS, ETC., ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1976.

Commission or Committee	Year of Appointment	Total expenditure to 31st December, 1976
National Savings Committee.	1955/56	£ 361,048
National Economic and Social Council . .	1973/74	172,298

M. Ó MURCHÚ,
Accounting Officer.

DEPARTMENT OF FINANCE,
23 Aibreán, 1977.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct

SEÁN MAC GEARAILT,
Ard-Reachtair Cuntas agus Ciste.

Vote 6

SPECIAL REGIONAL DEVELOPMENT FUND Account of Receipts and Payments in the year ended 31st December, 1976

RECEIPTS		PAYMENTS	
	£		£
Balance at 1st January, 1976 ..	425,072	Grants (see schedule)	332,508
Vote 6—Subhead H.1.(Grant-in-Aid)	200,000		
Unexpended Grants refunded ..	732		
Principal repaid	20,678		
Interest paid	4,507	Balance at 31st December, 1976	318,481
	£650,989		£650,989

NOTES

1. Four companies in respect of which repayable advances of £81,306 were outstanding at 31st December, 1976 are in receivership or liquidation.
2. To assist East Galway Co-operative Society Ltd., to implement a development programme, a repayable advance of £5,000, issued prior to 1st January, 1976, was converted into a grant and interest of £2,520 was waived in the year under review.
3. A sum of £12,658, representing principal and interest due on foot of a repayable advance of £10,000 made to Messrs Rooney and Reidy Ltd., was written off as irrecoverable on the liquidation of the company.
4. A company, Inisfree Potteries Ltd., Sligo, to which a repayable advance of £10,000 had been made, went into receivership in May, 1971. As there were insufficient funds available on realisation of the assets to repay the Minister's loan, proceedings were successfully taken in the High Court against the former Managing Director of the Company who had personally guaranteed the loan. However, on appeal, the Supreme Court ruled that a guarantee was not effectively given. The loan plus interest of £4,909, which accrued to the date of the Supreme Court judgment, has, therefore, been written off as irrecoverable.
5. A sum of £5,306 interest outstanding on a repayable advance to Ballybay Tanners, Ltd., was capitalised in the year under review.

M. Ó MURCHÚ,
Accounting Officer.

DEPARTMENT OF FINANCE,
30th April, 1977.

I have examined the above Account. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

GRANTS

	£
Mel Doherty, Coleman Road, Cavan	4,768
G.E.M. Oils Ltd., Regaskin, Cavan	15,151
Health Foods Ltd., Mullagh, Cavan	2,717
Kingscourt Electrical Industries Ltd., Kingscourt, Cavan	20,000
G. Whelan & Son, Cootehill, Cavan	4,463
Clare County Council (a)	6,755
McLysaght's Nurseries, Raheen, Tuamgraney, Clare	1,760
Ballyare Holdings Ltd., Ramelton, Donegal	3,346
Donegal Potatoes Ltd., Newtowncunningham, Donegal	114,000
Inishowen Pig Fattening Society Ltd., Cardonagh, Donegal	1,000
Kinvara Handcraft Co-operative Society Ltd., Kinvara, Galway	2,000
University College, Galway (b)	22,132
Kerry County Airport Company Ltd.	17,000
Messrs McManus Brothers, Carrigallen, Leitrim	6,710
William Duignan & Sons, Farnaught, Aughamore, Leitrim	14,498
North Leitrim Development Federation	1,250
Williams Brothers, Carrigallen, Leitrim	15,197
Mayo County Council (a)	9,804
Dooagh Sheep Farmers' Association, Achill, Mayo	400
North Western Laboratories, Ballina, Mayo	5,141
Western Farming Co-operative Development Society Ltd., Balla, Mayo	2,050
Silver Hill Duckling Ltd., Emyvale, Monaghan	27,034
Lisavaird Co-Operative Creamery Ltd., Lisavaird, West Cork	1,500
Outdoor Pursuits Centre, Sherkin Island, West Cork	875
Irish Productivity Centre (c)	554
Porcelain Products Ltd., Drumcollogher, Limerick	1,353
Regional Study of Western Counties (d)	3,945
Donagh McDonagh Associates, Molesworth House, South Frederick Street, Dublin 2 (e)	712
Miscellaneous Small Grants	26,393
	<u>£332,508</u>

- (a) Payment towards demountable factory buildings.
 (b) Payment towards cost of University College, Galway, Research Labarotary at Carna.
 (c) Payment for follow-up service at Slievebawn Co-operative.
 (d) The study is being carried out by the Irish Productivity Centre and is being jointly financed from the Special Regional Development Fund and E.E.C. Commission resources.
 (e) Payment in respect of publicity material for Leitrim County Development Team.

REPAYABLE ADVANCES OUTSTANDING AT 31ST DECEMBER, 1976.

	£
Fort Daly Foods Ltd., Virginia Road Station, Whitegate, Cavan	63
Connemable Ltd., Spiddal, Galway	23,674
Dooley's Industrial Engineering Services Ltd., Galway	11,334
Portumna Packers Co-Operative Ltd., Portumna, Galway	8,500
Westsea Ltd., 7 Francis Street, Galway	81,824
Cyril Cullen Ltd., Carrick-on-Shannon, Leitrim	6,733
Ballybay Tanners Ltd., Ballybay, Monaghan	46,471
Irish Farmhouse Preserves Ltd., Newbliss, Monaghan	9,000
Athlone Furniture Company Ltd., Athlone, Roscommon	36,844
Shantan Limited, Bealnamullia, Athlone, Roscommon	24,128
Slievebawn Co-Operative Handcraft Market Ltd., Strokestown, Roscommon	7,277
G.W.I. Ltd., Collooney, Sligo	36,100
Beara Peninsula Onion Growers' Society, Cork	600
Porcelain Products Ltd., Drumcollogher, Limerick	3,914
	<u>£296,462</u>

Vote 7 COMPTROLLER AND AUDITOR GENERAL

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted, for the salaries and expenses of the Office of the Comptroller and Auditor General.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	327,000	320,345	6,655	—
B.—Travelling and Incidental Expenses	8,200	9,234	—	1,034
C.—Post Office Services	800	990	—	190
GROSS TOTAL .. £	336,000	330,569	6,655	1,224
			Surplus of Gross Estimate over Expenditure £5,431	
	Estimated	Realised	Surplus of Appropriations in Aid realised £6,545	
D.—Deduct—Appropriations in Aid ..	38,000	44,545	Total Surplus to be surrendered £11,976	
NET TOTAL .. £	298,000	286,024		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount charged to the subhead, £7,500, received from the Vote for Remuneration (No. 51), was spent on salaries.
- B.—Expenditure on travelling expenses and on educational fees was more than expected.
- C.—Expenditure on telephone services was greater than estimated.

APPROPRIATIONS IN AID

Surplus due mainly to higher audit fees and audit fees provided for in the previous financial year being received in 1976, partly offset by the non-receipt of some audit fees before the end of the financial year.

P. L. MAC DOMHNAILL,
Accounting Officer.

25 Márta, 1977.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

SEÁN MAC GEARAILT,
Ard-Reachtair Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted, for the salaries and expenses of the Office of the Revenue Commissioners, including certain other services administered by that Office.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances	19,981,000	19,416,352	564,648	—
A.2.—Consultancy Services ..	1,000	—	1,000	—
B.—Travelling and Incidental Expenses	506,000	620,568	—	114,568
C.—Post Office Services	3,662,000	3,567,145	94,855	—
D.—Machinery and Equipment for Security Printing and Stamping	136,000	112,800	23,200	—
E.—Motor Vehicles	81,000	96,582	—	15,582
F.—Law Charges, Fees and Rewards	100,000	131,607	—	31,607
G.—Compensation and Losses ..	10	767	—	757
H.—Expenses in connection with International Organisations	87,000	71,524	15,476	—
I.—Office Machinery and other Office Supplies	1,675,990	1,621,842	54,148	—
GROSS TOTAL .. £	26,230,000	25,639,187	753,327	162,514
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £590,813	
<i>Deduct—</i>			Surplus of Appropriations in Aid realised £136,016	
J.—Appropriations in Aid ..	2,114,000	2,250,016	Total Surplus to be surrendered £726,829	
NET TOTAL .. £	24,116,000	23,389,171		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—Saving was due mainly to delay in filling vacancies and to staff changes involving appointments at lower points in salary scales. The sum of £285,000 was received from the Vote for Remuneration (No. 51).

A.2.—As no consultancy services were availed of, the provision was not required.

Vote 8

- B.—Excess was due mainly to increases in the extent and cost of travelling, subsistence and removals and to increased expenditure on security services, contract cleaning and publications. The excess was partly offset by a saving in the cost of tuition fees and uniforms. Charges to this subhead include *ex-gratia* payments in six cases amounting to £211 as compensation for personal property damaged or lost in the course of employment or medical expenses due to injuries received while on official duty (E.109/41/41).
- C.—Saving was due mainly to expenditure on telephones being less than was anticipated.
- D.—Saving was due mainly to expenditure on the printing commercially of postage stamps being less than was anticipated.
- E.—Excess was due mainly to expenditure on new cars, and on maintenance and repairs being greater than was anticipated. The excess was partly offset by a saving in expenditure on radio telephones.
- F.—Excess was due mainly to increased expenditure on the legal enforcement of collection of arrears of taxes. Increased expenditure was also incurred on travelling, subsistence and allowances for members of the Special Investigation Branch (Customs and Excise) and on seizure rewards. The excess was partly offset by a saving in expenditure on counsels' fees, carriage and storage of seizures, and rewards for the detection of illicit distillation.
- G.—Compensation amounting to £767 was paid in seven cases in respect of damage to vehicles or property.
- H.—Saving was due to expenditure on travelling and subsistence in connection with the E.E.C. being less than was anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Payments relating to pay-related Social Insurance Scheme ..	1,488,000	1,488,000
2. Payments received for printing relating to Social Insurance ..	59,500	59,500
3. Payment received for printing relating to Post Office Services	172,000	172,000
4. Payment received for printing of motor vehicle licences and drivers' licences (Road Fund)	38,000	38,000
5. Moneys received for special attendance of officers	119,000	122,411
6. Fines, forfeitures, law costs recovered	160,000	260,674
7. Proceeds of customs sales	33,000	45,475
8. Miscellaneous	44,500	63,956
	<u>£2,114,000</u>	<u>£2,250,016</u>

5. Increase in receipts is due to requests for attendance of officers being greater than anticipated.
6. Receipts vary with the number and importance of the cases involved.
7. Receipts vary with the quantity of seizures sold and the prices realised.
8. Miscellaneous items comprised the following:—

	£
Refund of travelling expenses of officers by the Commission of the E.E.C.	34,391
General lighthouse fund	4,020
Statistical returns	3,548

Vote 8

	£
Bill of entry receipts	3,186
Payment received for printing of E.E.C. forms	3,000
Sale of official cars	1,510
Rent of official premises	834
Merchant shipping fees	743
Scrivenery fees	138
Test bets	122
Unclassified items	12,464
	<u>£63,956</u>

EXTRA REMUNERATION (exceeding £200)

Twenty-one members of the Customs and Excise staff received allowances varying from £214 to £606 while engaged on special inquiry duty.

Eight hundred and forty-eight members of the Customs and Excise staff, six hundred and twenty-four of the Taxes staff, three hundred and eleven of the General Service staff and eighty-five members of the Stamping Branch received amounts varying from £201 to £3,802 in respect of overtime, allowances and/or rewards for the detection of smuggling or other revenue evasions, etc. The total amount paid in respect of overtime was £1,337,157.

A Principal in the Capital Taxes Branch received an allowance of £300 for performing higher duties. A Higher Executive Officer/Systems Analyst received an allowance of £358 for performing higher duties. A Third Assistant Solicitor received an allowance of £382 for performing higher duties. Two Executive Officers received allowances of £330 and £404, respectively, for performing higher duties. Two Tax Assistants received gratuities of £250 each and one Tax Assistant received a gratuity of £223 for performing extra duties.

NOTES

This Account includes expenditure of £7,771 in respect of remuneration of staff on loan without repayment, to other Departments. The accounts of other Departments include expenditure of £12,438 in respect of remuneration of staff on loan without repayment to this Office.

A loss of £10 in respect of Appropriations in Aid has been treated as a claim abandoned (F.200/74/25).

J. F. RICHARDSON,
Accounting Officer.

OIFIG NA GCOIMISINÉIRÍ IONCAIM,
17 Bealtaine, 1977.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct, subject to the observations in my Report.

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

VALUE OF COMPUTER WORK DONE FOR OTHER PUBLIC DEPARTMENTS AND OFFICES DURING
THE YEAR ENDED 31ST DECEMBER, 1976, WITHOUT REPAYMENT

Number of Vote	Department	Amount
43	Office of the Minister for Transport and Power	£ 13,000

Vote 9

PUBLIC WORKS AND BUILDINGS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted, for the salaries and expenses of the Office of Public Works; for expenditure in respect of public buildings; for the maintenance of certain parks and public works; for the execution and maintenance of drainage and other engineering works; for expenditure arising from damage to the property of External Governments; and for payment of a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Office of Public Works: Salaries, Wages and Allowances	3,712,000	3,704,723	7,277	—
A.2.—Consultancy Services ..	5,000	5,000	—	—
B.—Office of Public Works: Travelling and Incidental Expenses	330,000	352,816	—	22,816
C.—Post Office Services	110,000	103,307	6,693	—
D.—Purchase of Sites and Buildings	1,000,000	980,427	19,573	—
E.—New Works, Alterations and Additions	9,350,000	5,749,531	3,600,469	—
F.1.—Maintenance and Supplies	4,730,000	4,684,605	45,395	—
F.2.—Furniture, Fittings and Utensils	600,000	619,774	—	19,774
F.3.—Rents, Rates, etc.	3,456,000	3,766,780	—	310,780
F.4.—Fuel, Light, Water, Cleaning Materials, etc.	2,000,000	1,870,890	129,110	—
F.5.—Compensation, etc., arising from Damage to the Property of External Governments	30,000	37,171	—	7,171
G.1.—Arterial Drainage—Surveys	79,000	69,924	9,076	—
G.2.—Arterial Drainage—Construction Works	2,321,000	2,561,729	—	240,729
G.3.—Arterial Drainage—Maintenance	1,029,000	1,086,853	—	57,853
G.4.—River Fergus Drainage ..	1,000	—	1,000	—
H.—Purchase and Maintenance of Engineering Plant and Machinery and Stores ..	850,000	687,879	162,121	—
I.—Coast Protection	65,000	30,722	34,278	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
J.1.—National Monuments ..	710,000	647,776	62,224	—
J.2.—Conservation and Restoration of Holycross Abbey (Grant-in-Aid) ..	60,000	60,000	—	—
GROSS TOTAL	£ 30,438,000	27,019,907	4,077,216	659,123
			Surplus of Gross Estimate over Expenditure £3,418,093	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £202,418	
K.—Appropriations in Aid ..	4,350,000	4,552,418	Total Surplus to be surrendered £3,620,511	
NET TOTAL	£ 26,088,000	22,467,489		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Requirements of office machinery proved greater than expected.

D.—The payments in the year were as follows:—

SERVICE		AMOUNT	DEPARTMENT OF FINANCE AUTHORITY
		£	
DEPARTMENT OF FINANCE			
Cork	: New central office accommodation, Sullivan's Quay—site (purchase price)	312,750	(dated 6 October, 1975)
Dublin	: Cumberland Street, Dun Laoghaire—site (deposit)	28,750	S.2/32/35
	: Four Courts Hotel premises (deposit)	61,250	S.2/1/76
Leitrim	: Manorhamilton—wayleave (purchase price and legal costs)	220	S.102/12/45
Tipperary	: Stradavoher—site (balance and legal costs)	116	Do.
Revenue Commissioners—			
Dublin	: Hume House, 2nd floor—leasehold interest (purchase price and legal costs)	25,655	S.2/13/72
	: 12/13 Upper O'Connell Street—lessee's interest (purchase price)	62,500	S.2/10/66
Louth	: Lisdoon, Dundalk—site (balance)	18,757	S.2/6/39
Commissioners of Public Works—			
Clare	: Gortlecka—lands (purchase price and redemption of Land Purchase annuity)	1,808	S.102/12/45
Donegal	: Glenveagh Estate—lands (second instalment)	42,320	S.102/7/74
Dublin	: No. 1A Leinster Lane—lessor's interest (deposit)	750	S.102/12/45

Vote 9

		DEPARTMENT OF FINANCE	
		AUTHORITY	
SERVICE	AMOUNT		
	£		
Galway : Kylemore—lands (purchase price)	22,000	S.102/1/73	
: Letterfrack—lands (purchase price)	27,000	Do.	
Kerry : Glena, Killarney—lands (purchase price) ..	30,000	S.55/11/56	
Wexford : Ballygeary—rent redemption (balance) ..	150	S.2/1/30	
DEPARTMENT OF JUSTICE			
Garda Síochána—			
Clare : Ballyvaughan—site (deposit)	775	S.102/12/45	
: Killaloe—site (balance)	600	Do.	
: Sixmilebridge—site (purchase price)	3,000	Do.	
Cork : Fermoy—premises (purchase price)	16,000	S.14/4/70	
: Mitchelstown—site (purchase price)	4,000	S.102/12/45	
Donegal : Buncrana—lessor's interest (purchase price) ..	7,700	Do.	
Dublin : Howth—lessor's interest (purchase price and legal costs)	281	Do.	
: Sandymount—premises (purchase price) ..	34,500	S.14/2/76	
: Terenure Road West—site (deposit)	9,292	S.14/4/64	
Galway : Spiddal—site (deposit)	838	S.102/12/45	
Kildare : Athy—site (purchase price)	4,000	Do.	
Kilkenny : Callan—lessor's interest in plot (purchase price)	1,750	Do.	
Laois : Ballylinan—site (deposit)	562	Do.	
Longford : Drumlish—lessor's interest (balance) ..	1,875	Do.	
: Edgeworthstown—site (deposit)	625	Do.	
Mayo : Ballycroy—site (purchase price and legal costs)	520	Do.	
: Belmullet—sites (purchase price)	3,800	Do.	
: Charlestown—site (balance)	1,875	Do.	
: Newport—additional plot (purchase price) ..	250	Do.	
Monaghan : Scotstown—site (balance and legal costs) ..	1,542	Do.	
Offaly : Clonbullogue—lessor's interest (purchase price)	2,500	Do.	
Tipperary : Borrisoleigh—site (balance)	1,800	Do.	
Wexford : Kiltealy—site (balance and legal costs) ..	1,168	Do.	
DEPARTMENT OF EDUCATION			
Dublin : Santry—storage accommodation for National Library	34,800	S.2/10/75	
Limerick : Model School—lessee's interest in plot ..	145	S.102/12/45	
DEPARTMENT OF INDUSTRY AND COMMERCE			
Dublin : Holbrook House, 1st floor—leasehold interest (purchase price)	7,000	S.2/30/75	
DEPARTMENT OF LABOUR			
Dublin : Loughlinstown House (purchase price and part charges)	205,000	S.74/4/74	
SUNDRY MINOR TRANSACTIONS, BALANCES, ETC.	203	S.102/12/45	

- E.—The anticipated progress on many jobs was not realised on account of a combination of retarding factors. A statement of expenditure, Department by Department, is at page. 24
- F.1.—This subhead covers a variety of services for which it is difficult to estimate closely. A statement of expenditure, Department by Department, is at page 25.
- F.2.—A statement of expenditure, Department by Department, is at page 25 The value of stocks held at the Central Furniture Stores on 31st December, 1976, was £259,000, approximately.
- F.3.—More lettings than anticipated had to be taken. A statement of expenditure, Department by Department, is at page 25.
- F.4.—Industrial disputes disrupted fuel deliveries in the Autumn. As a result some payments for which provision had been made did not mature during the year. A statement of expenditure, Department by Department, is at page 25.
- G.1.—A service for which provision was made did not arise during the year. In addition to the charge against the subhead, engineering stores were supplied and services rendered by plant and machinery to the value of £6,155.
- G.2.—Compensation claims which matured for payment within the year and labour and material costs were all greater than expected. In addition to the charges against the subhead there were Engineers' salaries and travelling expenses, engineering stores supplied and services rendered by plant and machinery to the following values:—
- | | £ |
|---|---------|
| Catchment Drainage Schemes: Boyne | 473,709 |
| Maigue | 246,685 |
- Credits in respect of transfers of materials, etc., from the Moy, Groody and Corrib-Headford drainage schemes amounted to £77, £43 and £10, respectively, and credits in respect of transfers from the Shannon Embankments scheme amounted to £168.
- G.3.—Labour costs were greater than expected.
- G.4.—The payment for which provision was made did not arise during the year.
- H.—Some machinery provided for was not bought during the year. The value of stores held on 31st December, 1976, was £250,000, approximately.
- I.—One major scheme which it had been anticipated would reach the works stage during the year did not do so.
- J.1.—Some works did not proceed as quickly as expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Rents (including receipts from lettings of sporting and fishing rights, etc.)	170,000	238,903
2. Charges at harbours, parks, etc.	330,000	399,780
3. Sales of property	150,000	88,771
4. Recoveries from the Department of Posts and Telegraphs for services carried out on repayment terms	1,370,000	1,108,831
5. Recoveries from other Departments, etc., for services carried out on repayment terms	570,000	777,505
6. Recoveries from County Councils in respect of maintenance of arterial drainage works (Nos. 3 of 1945 and 23 of 1955) and of coast protection works (No. 12 of 1963)	1,400,000	1,522,981
7. Fees, etc., in connection with the operation of the Local Loans Fund	250,000	273,656
8. Miscellaneous, including sales of produce and surplus stores, hire of plant, etc.	110,000	141,991
TOTAL ..	£4,350,000	£4,552,418

Vote 9

1. The surplus receipts derived partly from unforeseen new lettings and partly from the discharge by an official organisation of its responsibility for rent in respect of office space allocated to its parent Department prior to the organisation being incorporated as an autonomous body.
2. Receipts at Dún Laoghaire harbour were greater than expected.
3. Some sales provided for were not completed during the year.
4. Expenditure in the year on "new works" for the Department of Posts and Telegraphs was less than expected.
5. These receipts were generally greater than expected. They were derived as follows:—
Department of Local Government, £62,543; Department of Social Welfare, £489,649; National University, £27,019; Córas Iompair Éireann, £16,478; General Medical Services (Payments) Board, £10,000; Bar Council, £2,926; in respect of Holycross Abbey Works, £5,000; in respect of services rendered by Central Engineering Workshop and Stores, £65,251; by Central Furniture Stores, £12,494; by Dún Laoghaire Harbour Workshop, £4,659; agency fees, £81,056; sundry, £430.
6. Some receipts which were due in 1975 were not received until 1976.
8. The receipts were derived as follows:—

Sales of produce and surplus stores, £27,116; hire of plant, £15,098; work done for other parties, £25,709; licences, football pavilions, etc., Phoenix Park, £2,942; E.S.B. contribution to wages of Shannon Navigation employees, £4,038; storage, etc., of boats at Dún Laoghaire and Howth harbours, £341; sale of postcards, maps, photos, £2,900; in respect of services of heating and lighting, etc., £5,610; refunds of salaries of officers on loan, £15,822; refund by E.S.B. of certain payments of Workmen's compensation, £38,023; sundry, £4,392.

EXTRA REMUNERATION (exceeding £200)

As fees for professional services, three Senior Architects and one Architect received an aggregate of £1,631 in sums of which the individual totals ranged from £615 to £209 and an Engineer, Grade II received a sum of £311.

Payments for overtime totalled £21,325 which included sums of £429 and £306 paid to two Executive Officers, sums ranging from £1,399 to £233 paid to four Staff Officers, sums ranging from £796 to £213 paid to eleven Clerical Officers, sums ranging from £491 to £205 paid to twelve Clerical Assistants, £548 paid to a Cleaner (Male), £383 paid to the Clerk-in-Charge (Mechanical Engineering Services) and £1,005 paid to an Engineering Technician.

Sums of £315, £320 and £450, respectively, were paid to the Superintendent and a Deputy Superintendent, Furniture Division, and to an Engineer, Grade III for extra attendances.

NOTES

1. This account includes expenditure of approximately £19,571 in respect of staff lent, without repayment, to other Departments.
2. Services rendered to other Departments, without repayment, amounted to £83, approximately.
3. A total of £2,280, in sums ranging from £477 to £5, was paid *ex-gratia* in seventeen cases to contractors in respect of unforeseen increases in their contributions under the Social Welfare Acts (S.9/2/64).
4. Damage amounting to £835 was caused by road vehicles in nine instances in the Phoenix Park and in one instance at another State property.
5. Losses by accidental fire not covered by insurance were as follows:—

	£
National Monuments Branch Depot, Parkes Castle	1,400 (estimated)
Mellows Agricultural College, Athenry	3,000 <i>do.</i>
Abbotstown Farm, Castleknock	50,000 <i>do.</i>
Killybegs Social Welfare Office	2,000 <i>do.</i>

6. Expenditure totalling £7,464 was incurred in connection with research projects at State parks (S.43/6/32).
7. The account includes sums totalling £600, approximately, in respect of the operation and maintenance of Richmond Harbour, County Longford, as an adjunct to the Shannon Navigation, in anticipation of the transfer to the State of title to the property. Receipts on foot of lock and dock charges amounted to £99 (S.98/5/67).
8. Six cases of malicious damage gave rise to losses amounting to £9,250, approximately.
9. In two cases damage amounting to about £340 was caused to State property near the Border by explosions set off by military personnel.
10. An employee who was declared redundant was paid, *ex-gratia*, £192 in excess of his normal redundancy payment in accordance with a recommendation of the Rights Commissioner (E.8/6/63).
11. Payments totalling £1,173 were made in settlement of a claim by a member of the Garda Síochána for compensation for personal injuries which he sustained in the Garda Station (S.102/5/57).
12. £139 was paid in three cases in respect of accidental damage to personal property.
13. Sums of £12,236, £4,500, £6,241 and £1,186 were paid on foot of Court awards in four claims by employees for injuries received in the course of their work, £3,000 was paid in settlement of a fifth claim and £400 was paid in respect of legal costs in a case where the compensation was paid in 1975. Sums totalling £114 were paid in five other cases for medical examination of employees who had indicated their intention of claiming compensation for injuries (S.102/15/68, E.7/1/75, P.7/3/56, E.109/83/67, E.122/5/76 and P.7/9/75).
14. A total of £6,251 was paid, *ex-gratia*, on foot of forty-seven claims for damage, etc., caused by arterial drainage works (S.59/1/68 and S.102/7/49).
15. £259 was paid in settlement of Circuit Court proceedings for damage to a motor car arising out of an accident at a cutting made in a road in the course of the Boyne drainage scheme. In addition, fees of £190 were paid to the plaintiff's solicitor and £223 to the solicitor acting for Meath County Council (S.59/1/68).
16. Losses of stores to a total value of £334 were written off at twelve works centres (S.59/2/53).
17. A loss of £25 incurred as a result of theft was written off (S.59/2/53).
18. Payments totalling £136 were made in two cases of collisions between State vehicles and other vehicles and payments totalling £361 in two incidents in which no second vehicle was involved. Damage to one of the State vehicles amounted to £23 (S.48/3/47).
19. A claim for £1,942 in respect of facilities afforded to a film company at a State property was abated to £1,250, of which £897 proved to be irrecoverable as a result of the company becoming insolvent (S.68/1/33).
20. The net expenditure during the year on Post Office buildings charged to Telephone Capital Account amounted to £2,117,098, which included a sum of £1,922 paid, *ex-gratia*, to eight contractors in recoupment of unforeseen increases in the statutory contributions under the Social Welfare Acts (S.9/2/64).

OIFIG NA NOIBREACHA POIBLÍ,
22 Meitheamh, 1977.

S. MAC CÁRTHAIGH,
Oifigeach Cuntasalochta.

I have examined the above Account, and the appended Statement, in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account and Statement are correct, subject to the observations in my Report.

SEÁN MAC GEARAILT,
Ard-Reachtair Cuntas agus Ciste.

Vote 9

STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS ON THE UNDER-MENTIONED NON-VOTED SERVICE IN THE YEAR ENDED 31ST DECEMBER, 1976

SERVICE	Balance, 1st January, 1976	Receipts, 1976	Payments, 1976	Balance, 31st December, 1976
	£	£	£	£
Marine Works (Ireland) Act, 1902, Maintenance Fund	(Cr.) 2,187	2,148	1,412	(Cr.) 2,923 (a)

(a) The following stock is held to the credit of the Fund:—
£3,570 11% Conversion Stock, 1979.

S. MAC CÁRTHAIGH,
Oifigeach Cuntasalochta.

OIFIG NA NÓIBREACHA POIBLÍ,
22 Meitheamh, 1977.

E.—NEW WORKS, ALTERATIONS AND ADDITIONS (including Furniture for New Buildings)

Departments, etc.	Vote	Expenditure
	£	£
President's Establishment	20,000	588
Houses of the Oireachtas	30,000	5,028
Department of the Taoiseach	10,000	—
Finance	2,431,000	1,817,858
Public Service	412,000	112,732
Justice	1,101,000	1,052,653
Education	512,000	322,940
Lands	256,000	356,544
Gaeltacht	100,000	—
Agriculture and Fisheries	680,000	182,639
Transport and Power	85,000	7,538
Posts and Telegraphs	565,000	282,783
Defence	26,000	6,477
Foreign Affairs	300,000	193,603
Social Welfare	15,000	4,035
Sundry Departments, new buildings	2,500,000	1,212,462
Minor New Works not exceeding £5,000 each	230,000	158,095
Urgent and Unforeseen Works	12,000	—
Minor balances of expenditure (not provided for above) on works of prior years which might not be completed on 1st January, 1976	65,000	33,556
TOTAL ..	£9,350,000	£5,749,531

F.1, F.2, F.3, F.4—MAINTENANCE, REPAIRS AND OTHER CURRENT CHARGES

DEPARTMENT	F.1 Maintenance and Supplies		F.2 Furniture, Fittings and Utensils		F.3 Rents, Rates, etc.		F.4 Fuel, Light, Water, Cleaning Materials, etc.	
	Vote	Expen- diture	Vote	Expen- diture	Vote	Expen- diture	Vote	Expen- diture
	£	£	£	£	£	£	£	£
President	80,000	147,437	7,000	4,467	—	—	26,000	27,882
Oireachtas ..	75,000	59,066	11,000	3,984	62,000	57,874	30,000	54,576
Taoiseach ..	37,000	52,654	6,000	18,691	146,000	174,126	22,000	29,632
Finance ..	2,066,000	2,068,214	80,000	102,767	1,217,000	1,407,956	460,000	457,203
Comptroller and Auditor General ..	2,000	127	1,000	—	5,000	—	500	—
Public Service	28,000	31,203	7,000	2,011	133,000	97,922	25,000	25,632
Justice ..	824,000	732,580	30,000	35,746	220,000	166,994	390,000	340,405
Local Govern- ment ..	67,000	42,029	15,000	6,664	90,000	102,534	30,000	30,044
Education ..	267,000	255,166	26,000	22,673	80,000	78,852	117,000	112,095
Lands ..	95,000	65,190	12,000	8,646	80,000	57,904	90,000	69,176
Gaeltacht ..	13,000	2,044	1,000	125	31,000	16,844	9,500	4,537
Agriculture and Fisheries ..	300,000	293,887	35,000	51,835	280,000	284,204	355,000	291,285
Labour ..	45,000	25,277	13,000	15,062	126,000	115,626	30,000	31,935
Industry and Commerce ..	50,000	32,166	15,000	9,502	108,000	69,112	30,000	30,847
Transport and Power ..	40,000	22,911	7,000	7,107	15,000	15,509	32,000	27,363
Posts and Tele- graphs ..	300,000	324,638	144,000	96,938	8,000	11,705	34,000	41,078
Defence ..	76,000	52,875	15,000	11,378	2,000	4,233	30,000	23,001
Foreign Affairs	180,000	225,646	80,000	65,516	500,000	693,872	105,000	96,360
Social Welfare	110,000	152,079	24,000	25,479	320,000	380,543	166,000	163,582
Health ..	35,000	31,188	11,000	5,693	33,000	30,970	18,000	14,257
Unallocated ..	40,000	68,228	60,000	125,490	—	—	—	—
TOTAL ..£	4,730,000	4,684,605	600,000	619,774	3,456,000	3,766,780	2,000,000	1,870,890

Vote 10

STATE LABORATORY

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted, for the salaries and expenses of the State Laboratory.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	213,600	204,934	8,666	—
B.—Travelling and Incidental Expenses	5,400	6,193	—	793
C.—Post Office Services	3,600	2,849	751	—
D.—Apparatus and Chemical Equipment	54,400	51,453	2,947	—
GROSS TOTAL .. £	277,000	265,429	12,364	793
			Surplus of Gross Estimate over Expenditure £11,571	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	Surplus of Appropriations in Aid realised £1,102	
E.—Appropriations in Aid ..	4,000	5,102		
			Total Surplus to be surrendered £12,673	
NET TOTAL £	273,000	260,327		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—The excess was due to unforeseen expenditure on travel and subsistence in connection with E.E.C. matters.
 C.—Expenditure on telephone services was less than anticipated.
 D.—The expenditure on equipment was less than anticipated.

APPROPRIATIONS IN AID

The Receipts, which are in respect of analyses, examinations, tests, etc., and payments from the E.E.C. in respect of the travelling and subsistence expenses of officers attending meetings, are difficult to estimate very closely.

EXTRA REMUNERATION (exceeding £200)

Three Laboratory Technicians, a Storeman, an Attendant and a Clerk Typist received sums varying from £211 to £790 in respect of overtime. The total expenditure on overtime was £3,170.

NOTE

In addition to the amount expended under Subhead A, a further sum of £10,000 was charged to the Vote for Remuneration (No. 51).

M. Ó MURCHÚ,
Accounting Officer.

DEPARTMENT OF FINANCE,
30 Aibreán, 1977.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted, for Secret Service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
Secret Service	£ 25,000	£ 12,457	£ 12,543	£ —
Surplus to be surrendered ..			£12,543	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The estimate is necessarily conjectural.

M. Ó MURCHÚ,
Accounting Officer.

DEPARTMENT OF FINANCE,
7 Aibreán, 1977.

I certify that the amount shown in this Account to have been expended is supported by certificates from the responsible Ministers.

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted, for the salaries and expenses of the Office of the Attorney General.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	746,700	645,163	101,537	—
B.—Travelling and Incidental Expenses	16,000	18,184	—	2,184
C.—Post Office Services	10,800	11,597	—	797
D.—Fees to Counsel	80,000	60,783	19,217	—
E.—General Law Expenses	82,500	42,883	39,617	—
F.—Defence of Public Servants	1,000	—	1,000	—
G.—Law Reform Commission	75,000	87,462	—	12,462
GROSS TOTAL .. £	1,012,000	866,072	161,371	15,443
			Surplus of Gross Estimate over Expenditure £145,928	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised	
H.—Appropriations in Aid	12,000	14,563	£2,563	
NET TOTAL .. £	1,000,000	851,509	Total Surplus to be surrendered £148,491	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The saving was due mainly to unfilled vacancies.

B.—Expenditure on travel was greater than anticipated.

C.—The cost of these services was greater than anticipated.

D. and E.—Expenditure varies according to the number and nature of the cases coming before the courts and consequently is difficult to estimate.

F.—The provision is necessarily conjectural.

G.—The excess was due to the fact that expenditure of £15,000 on fitting out River House, Chancery Street, which was provided for in 1975, did not mature for payment until 1976.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Costs and fees recovered by the Chief State Solicitor, etc.	8,000	10,563
2. Receipts from the Department of Posts and Telegraphs	4,000	4,000
	<u>£12,000</u>	<u>£14,563</u>

1. It is difficult to estimate these receipts as they vary according to the number of prosecutions by the State and to the amount of costs and fees recovered by the Chief State Solicitor in these prosecutions.

EXTRA REMUNERATION (exceeding £200)

Two officers received £275 and £524, respectively, for overtime. The total expenditure on overtime was £1,571. One officer received a sum of £296 for attendance at meetings abroad.

D. QUIGLEY,
Accounting Officer.

OFFICE OF THE ATTORNEY GENERAL,
25 Aibreán, 1977.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste

Vote 13

OFFICE OF THE DIRECTOR OF
PUBLIC PROSECUTIONS

ACCOUNT of the sum expended in the year ended 31st December, 1976, compared with the sum granted, for the salaries and expenses of the Office of the Director of Public Prosecutions.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	60,000	60,765	—	765
B.—Travelling and Incidental Expenses	8,500	7,584	916	—
C.—Post Office Services	6,700	4,210	2,490	—
D.—Fees to Counsel	200,000	176,808	23,192	—
E.—General Law Expenses	25,000	15,527	9,473	—
GROSS TOTAL .. £	300,200	264,894	36,071	765
			Surplus of Gross Estimate over Expenditure £35,306	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct— F.—Appropriations in Aid ..	200	254	£54	
NET TOTAL .. £	300,000	264,640	Total Surplus to be surrendered £35,360	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Expenditure on travel was less than anticipated and expenditure on the purchase of legal books had to be deferred because the books were out of print and unobtainable.

C.—As this is a new Office estimation was difficult.

D. and E.—Expenditure varies according to the number and nature of the criminal cases coming before the courts and consequently is difficult to estimate.

DEPARTMENT OF FINANCE
25 Aibreán, 1977.

W. E. CARROLL,
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

MISCELLANEOUS EXPENSES

Vote 14

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted, for certain Miscellaneous Expenses and for payment of a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Property Values (Arbitrations and Appeals)	12,000	12,227	—	227
B.—Centenarians' Bounty ..	2,000	2,050	—	50
C.—The Racing Board—Grant-in-Aid for Capital Purposes ..	100,000	100,000	—	—
D.—State Entertainment Original £90,000 Less Supplementary 3,290	86,710	69,544	17,166	—
E.—Legal expenses of Minister for Local Government arising out of a Tribunal of Inquiry into certain allegations affecting him Original Nil Supplementary £1,800	1,800	1,757	43	—
F.—Interim cost of the domestic establishment at Áras an Uachtaráin as a consequence of the resignation of President Ó Dálaigh Original Nil Supplementary £1,500	1,500	1,289	211	—
TOTAL Original £204,000 Supplementary 10	204,010	186,867	17,420	277

Surplus to be surrendered £17,143

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

D.—Entertainment by a number of Departments was less than anticipated.

F.—It was not practicable to estimate the expenditure more closely.

NOTE

Fees (stamps) amounting to £5,637 in respect of this service were received during the year.

DEPARTMENT OF FINANCE,
15 Aibreán, 1977.

M. Ó MURCHÚ,
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted, for the salaries and expenses of the Stationery Office; for printing and binding, paper, publications, office machinery and other office supplies for Public Services; and for sundry miscellaneous purposes.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances	532,000	512,681	19,319	—
A.2.—Consultancy Services ..	5,000	—	5,000	—
B.—Travelling and Incidental Expenses	30,000	32,570	—	2,570
C.—Post Office Services	40,000	38,638	1,362	—
D.—Printing and Binding ..	2,080,000	1,649,388	430,612	—
E.—Paper and Publications ..	1,950,000	1,353,436	596,564	—
F.—Office Machinery and other Office Supplies	310,000	241,421	68,579	—
GROSS TOTAL .. £	4,947,000	3,828,134	1,121,436	2,570
			Surplus of Gross Estimate over Expenditure £1,118,866	
	Estimated	Realised	Deficiency of Appropriations in Aid realised £34,002	
Deduct— G.—Appropriations in Aid ..	540,000	505,998		
NET TOTAL £	4,407,000	3,322,136	Net Surplus to be surrendered £1,084,864	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—Savings were due to delay in filling vacancies and to filling vacancies at pay scale points lower than the pay points of the officers replaced.
- A.2.—Payment for consultancy charges did not materialise within the year.
- B.—Expenditure on the carriage of goods was higher than estimated due to increased charges.
- D.—A depression in the printing industry led to more competitive tendering and anticipated increases in prices did not materialise.
- E.—Mainly due to failure of manufacturers to fulfil contracts owing to a trade dispute at their premises. Also the supplies received did not fully reflect increased prices for which provision had been made.

F.—Anticipated expenditure on the purchase of copying and duplicating equipment did not materialise.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Sales of Publications	95,000	119,416
2. Supplies and services provided on repayment	440,000	382,138
3. Miscellaneous receipts	5,000	4,444
	<u>£540,000</u>	<u>£505,998</u>

1. Receipts towards the close of the year were higher than expected due to the effect of increased prices.

2. Recoupment in respect of supplies on repayment was less than expected.

3. Receipts from the sale of waste paper were less than expected.

VALUE OF STOCK IN HAND ON 31ST DECEMBER, 1976

	£
Paper	576,029
Miscellaneous stores	113,609
	<u>£689,638</u>

This statement does not include the value of publications in stock or of paper in the hands of contractors for printing or binding.

EXTRA REMUNERATION (exceeding £200)

Seventy-three officers of different grades were paid sums varying from £215 to £2,987 in respect of overtime. The total expenditure on overtime was £54,392.

A Clerical Officer received a sum of £201 for performing higher duties.

NOTES

Payment of £1,350 was made on an *ex-gratia* basis to a contractor in respect of a clerical error in tendering (S.9/4/58).

Payments of £48, £396 and £497 in addition to the amounts payable under printing contracts were made on an *ex-gratia* basis to contractors in respect of charges not provided for in the contracts (S.9/7/54, S.9/8/51 and S.46/8/59).

Free copies of official publications were issued as follows—

International Labour Office	£39 (S.46/2/35)
Library of the Council of Europe	£12 (S.46/13/50)
Food and Agriculture Organisation	£39 (S.71/14/46)
Library Committee of King's Inns	£48 (S.46/29/30)
University of Southampton	£10 (S.46/5/45)
British Library of Political and Economic Science	£29 (S.46/37/24)
Queen's University, Belfast	£55 (S.46/1/39)
The Editor, Irish Law Times and Solicitors' Journal	£2 (S.46/3/50)
Yale University, New Haven, Connecticut	£1 (S.49/1/72)
Magee University College, Derry	£19 (S.46/5/45)
Loyola University Library, Chicago	£8 <i>do.</i>

STATIONERY OFFICE,
15th April, 1977.

J. F. HARMAN,
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct, subject to the observations in my Report.

SEÁN MAC GEARAILT,
Ard-Reachtair Cuntas agus Ciste.

Vote 16 VALUATION AND ORDNANCE SURVEY

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted, for the salaries and expenses of the Valuation Office, the Ordnance Survey and certain minor services.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	1,573,000	1,438,835	134,165	—
B.—Travelling and Incidental Expenses	331,800	280,608	51,192	—
C.—Post Office Services	13,700	22,630	—	8,930
D.—Stores	42,200	43,657	—	1,457
E.—Equipment	173,300	204,243	—	30,943
GROSS TOTAL .. £	2,134,000	1,989,973	185,357	41,330
			Surplus of Gross Estimate over Expenditure £144,027	
<i>Deduct—</i>	Estimated	Realised	Deficiency of Appropriations in Aid realised	
F.—Appropriations in Aid ..	226,000	209,150	£16,850	
			Net Surplus to be surrendered	
NET TOTAL .. £	1,908,000	1,780,823	£127,177	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to delay in filling vacancies.
- B.—Expenditure on computer processing, travel and subsistence less than estimated.
- C.—Excess due to increased postage and telephone charges.
- D.—Excess due to increase in cost of materials.
- E.—Excess mainly due to increase in cost of new printing machine.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
VALUATION OFFICE		
1. Contributions by rating authorities pursuant to 37 and 38 Vict., c. 70 in respect of the expenses of the annual revision of valuations	6,295	6,170
2. Fees payable pursuant to 23 Vict., c. 4 (sec. 9)	1,500	2,191
3. Miscellaneous	1,400	1,336

ORDNANCE SURVEY

4. Sales of maps	216,750	199,449
5. Miscellaneous	55	4
	<u>£226,000</u>	<u>£209,150</u>

2. Difficult to forecast accurately under this heading.
4. Receipts from map sales not as great as anticipated.

EXTRA REMUNERATION (exceeding £200)

Twenty-one officers received sums varying from £214 to £523 for overtime. The total amount paid in respect of overtime was £15,986.

D. F. RYAN,
Accounting Officer.

VALUATION OFFICE,
18th May, 1977.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

APPENDIX

FACE VALUE OF MAPS SUPPLIED TO AND SPECIAL WORK DONE FOR OTHER GOVERNMENT DEPARTMENTS DURING YEAR ENDED 31ST DECEMBER, 1976, WITHOUT REPAYMENT.

Vote No.	Department	Face Value of Maps	Cost of Special Work	Total
		£	£	£
4	Central Statistics Office	1	—	1
6	Office of the Minister for Finance ..	9	—	9
8	Office of the Revenue Commissioners	87	437	524
9	Public Works and Buildings ..	6,115	291	6,406
12	Office of Attorney General ..	48	—	48
13	Director of Public Prosecutions ..	137	—	137
19	Civil Service Commission ..	400	—	400
22	Justice	236	806	1,042
23	Garda Síochána	6,951	1,982	8,933
26	Land Registry and Registry of Deeds	13,327	5,284	18,611
28	Local Government	451	876	1,327
29	Education	318	7,278	7,596
36	Lands	22,850	—	22,850
37	Forestry and Wildlife	9,072	353	9,425
38	Roinn na Gaeltachta	1	—	1
40	Agriculture (Fisheries)	3,700	—	3,700
41	Labour	34	—	34
42	Industry and Commerce	2,962	386	3,348
43	Transport and Power	160	2,374	2,534
45	Defence	25,887	2,106	27,993
49	Social Welfare	175	—	175
	TOTAL	92,921	22,173	115,094

NO MAPS WERE PRESENTED UNDER COPYRIGHT FOR YEAR ENDED 31ST DECEMBER, 1976.

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted, for rates and contributions in lieu of rates, etc., in respect of Government property, and for contribution towards rates on premises occupied by Representatives of External Governments.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.— Rates and Contributions in lieu of Rates, etc.	3,692,000	3,619,486	72,514	—
B.—Contributions towards Rates on Premises occupied by Representatives of External Governments	43,000	2,231	40,769	—
GROSS TOTAL . . .£	3,735,000	3,621,717	113,283	—
			Surplus of Gross Estimate over Expenditure £113,283	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	Surplus of Appropriations in Aid realised	
C.—Appropriations in Aid . .	546,000	575,566	£29,566	
NET TOTAL . . .£	3,189,000	3,046,151	Total Surplus to be surrendered £142,849	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Precise estimation is difficult as poundage rates and additional commitments are not known in advance.
- B.—A large number of claims had not been submitted for payment before the end of the financial year.

APPROPRIATIONS IN AID	Estimated	Realised
	£	£
1. Receipt from the Social Insurance Fund and Occupational Injuries Fund in respect of premises occupied in connection with Social Insurance (No. 11 of 1952 (sec. 40))	100,600	64,106
2. Receipts from Post Office Savings Bank for premises occupied in connection therewith	3,100	2,904
3. Payment by local authorities for premises occupied by Local Accounts and Supply Staff, Department of Local Government (No. 20 of 1925 (sec. 10))	700	490
4. Receipts in respect of premises occupied by the Department of Posts and Telegraphs	430,000	498,041
5. Receipts from Department of Local Government in respect of premises occupied by Road Traffic Section	11,600	10,025
	<u>£546,000</u>	<u>£575,566</u>

1. and 4. Difficult to forecast accurately total liabilities in respect of additional properties.

D. F. RYAN,
Accounting Officer.

VALUATION OFFICE,
18th May, 1977.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

Vote 18 OFFICE OF THE MINISTER FOR THE PUBLIC SERVICE

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted, for the salaries and expenses of the Office of the Minister for the Public Service and for payment of a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances	1,510,000	1,473,989	36,011	—
A.2.—Consultancy Services ..	185,000	107,141	77,859	—
B.—Travelling and Incidental Expenses	110,000	102,130	7,870	—
C.—Post Office Services	60,000	54,728	5,272	—
D.—Central Data Processing Services	570,000	633,342	—	63,342
E.—Institute of Public Administration (Grant-in-Aid) ..	285,000	285,000	—	—
F.—Gaeleagras na Seirbhíse Poiblí	14,000	11,737	2,263	—
G.—Civil Service Arbitration Board	7,000	1,575	5,425	—
H.—Review Body on Remuneration in the Upper Ranges in the Public Sector ..	20,000	2,769	17,231	—
GROSS TOTAL ..£	2,761,000	2,672,411	151,931	63,342
			Surplus of Gross Estimate over Expenditure £88,589	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £15,133	
I.—Appropriations in Aid ..	505,000	520,133		
NET TOTAL ..£	2,256,000	2,152,278	Total Surplus to be surrendered £103,722	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—The saving was mainly due to the fact that a number of consultancy assignments and research projects, planned for 1976, did not materialise in the year and others commenced later than envisaged.

B.—The saving was due to the expenditure on training of staff and certain office equipment being less than anticipated.

C.—The saving was due to the charges for telephones and telegrams being less than anticipated.

D.—The excess was due to increased rates of V.A.T. (£14,000), increased rental and usage charges (£17,500) and to the fact that thirteen monthly payments for rental accrued in the year (£32,000).

F.—Is deacair na costais seo a mheas go cruinn.

- G.—The saving arose because there were fewer sittings of the Board than anticipated. In addition, the Chairman's appointment terminated on 31st January, 1976 and his successor was not appointed until 29th July, 1976.
- H.—Expenditure on specialist assistance to aid the Review Body provided for in the estimate did not arise as no major references were sent to the Review Body by the Government.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Department of Posts and Telegraphs	8,000	8,134
2. Receipts for computer services rendered by the Central Data Processing Services	475,000	479,767
3. Recoupment of certain travelling and subsistence expenses from the E.E.C.	1,500	3,902
4. Miscellaneous	4,500	8,089
5. Recoupment of salaries, etc., of officers on secondment	16,000	20,241
	<u>£505,000</u>	<u>£520,133</u>

3. The recoupment was greater than anticipated.
4. Gaeleagras receipts in respect of fees etc., (£7,556), were greater than anticipated.
5. Recoupment of the salary of an officer seconded from the Department was not provided for in the estimate, as the secondment arose during the year.

EXTRA REMUNERATION (exceeding £200)

Two Clerical Officers received £296 and £317 for higher duties. Eleven Clerical Officers received sums ranging from £217 to £469 for roster duties. Seventeen Clerical Officers received sums ranging from £204 to £384 for computer programming duties. The following payments were made in respect of overtime:— sums ranging from £267 to £1,383 to eleven Higher Executive Officers; sums ranging from £201 to £688 to eight Executive Officers; sums ranging from £207 to £2,155 to eleven Staff Officers; sums ranging from £250 to £2,122 to twenty-six Clerical Officers; sums ranging from £208 to £245 to four Key-Punch Operators; sums of £246 and £411 to two Clerical Assistants; sums ranging from £297 to £1,463 to thirteen Messengers and £1,360 to a Paperkeeper. The total expenditure on overtime for the year was £50,820.

NOTES

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS, ETC., ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1976.

Commission or Committee	Year of Appointment	Total expenditure to 31st December, 1976
		£
Civil Service Arbitration Board	1950/51	45,046
Comhairle na Gaeilge	1965/66	65,948
Review Body on Remuneration in the Upper Ranges in the Public Sector	1969/70	111,531

S. Ó CONAILL,
Accounting Officer.

DEPARTMENT OF THE PUBLIC SERVICE,
29 Aibreán, 1977.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

SEÁN MAC GEARAILT,
Ar-Réachtair Cuntas agus Ciste.

Vote 18

VALUE OF COMPUTER WORK DONE FOR OTHER PUBLIC DEPARTMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1976, WITHOUT REPAYMENT

Number of Vote	Department	Amount
		£
4	Central Statistics Office	25,951
6	Finance	14,007
9	Office of Public Works	9,159
16	Valuation Office	656
19	Civil Service Commission	13,991
22	Justice	73,271
28	Local Government	6,110
29	Education	37,203
36	Lands	12,142
39	Agriculture	15,121
41	Labour	528
42	Industry and Commerce	2,204
43	Transport and Power	4,784
45	Defence	42,829
50	Health	1,480
		£ 259,436

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted, for the salaries and expenses of the Civil Service Commission and of the Local Appointments Commission.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances	529,000	519,247	9,753	—
A.2.—Examiners, etc. .. .	108,000	88,418	19,582	—
B.—Travelling and Incidental Expenses	66,000	57,671	8,329	—
C.—Post Office Services .. .	80,000	82,637	—	2,637
D.—Examinations .. .	121,000	100,891	20,109	—
GROSS TOTAL ..£	904,000	848,864	57,773	2,637
			Surplus of Gross Estimate over Expenditure £55,136	
	Estimated	Realised	Surplus of Appropriations in Aid realised £18,952	
E.—Appropriations in Aid ..	522,000	540,952	Total Surplus to be surrendered £74,088	
NET TOTAL ..£	382,000	307,912		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Due to a falling off in recruitment the expenditure was less than anticipated.
- B.—Expenditure on travelling, subsistence and luncheons was less than anticipated.
- D.—The saving was mainly due to delay in the submission of accounts for advertising.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Department of Posts and Telegraphs ..	380,000	380,000
2. Receipts from County and County Borough Councils, Harbour Authorities (No. 39 of 1926 (sec. 12) and No. 9 of 1946 (sec. 38))	142,000	160,917
3. Miscellaneous	—	35
	£522,000	£540,952

2. The cost of competitions held by the Local Appointments Commission was higher than had been estimated.

EXTRA REMUNERATION (exceeding £200)

S. Ó. GONCHARI

DEPARTMENT OF THE PUBLIC SERVICE,
28 Aibreán, 1977.

SEÁN MAC GEARAILT,
Ard-Reachtair Cuntas agus Ciste.

42

SUPERANNUATION AND RETIRED ALLOWANCES **Vote 20**

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted, for pensions, superannuation, compensation (including workmen's compensation), and additional and other allowances and gratuities under the Superannuation Acts, 1834 to 1963, and sundry other statutes; extra-statutory pensions, allowances and gratuities awarded by the Minister for the Public Service; fees to medical referees and occasional fees to doctors; compensation and other payments in respect of personal injuries; etc.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Superannuation Allowances, Compensation Allowances, Pensions and certain Children's Allowances Original .. £5,750,000 Supplementary 300,000	6,050,000	5,851,081	198,919	—
B.—Payments under the Contributory Pensions Schemes for Widows and Children of Civil Servants, members of the Judiciary and Court Officers Original .. £600,000 Supplementary 60,000	660,000	672,268	—	12,268
C.—Ex-gratia Pensions for Widows and Children of Civil Servants, members of the Judiciary and Court Officers ..	854,000	859,329	—	5,329
D.—Additional Allowances and Gratuities in respect of Established Officers Original .. £2,550,000 Supplementary 465,000	3,015,000	3,046,910	—	31,910
E.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	52,000	50,931	1,069	—
F.—Pensions, Allowances and Gratuities in respect of Un-established Officers and other persons Original .. £925,000 Supplementary 125,000	1,050,000	1,037,111	12,889	—
G.—Injury Grants and Medical Fees	28,000	18,844	9,156	—

Vote 20

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows	100,000	96,253	3,747	—
GROSS TOTAL				
Original .. £10,859,000	11,809,000	11,632,727	225,780	49,507
Supplementary 950,000				
£			Surplus of Gross Estimate over Expenditure £176,273	
	Estimated	Realised		
I.—Appropriations in Aid ..	1,759,000	1,846,521		Surplus of Appropriations in Aid realised £87,521
NET TOTAL				
Original .. £9,100,000	10,050,000	9,786,206		Total Surplus to be surrendered £263,794
Supplementary 950,000				
£				

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

G.—Expenditure is affected by the number of lump sum settlements under Workmen's Compensation Acts, which cannot be accurately predicted.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Repayment by the British Government of sums paid on its behalf under the Agreement dated 27th June, 1929, interpreting and supplementing Article 10 of the Treaty of 6th December, 1921 and in respect of certain <i>ex-gratia</i> supplements (Subhead E)	44,000	39,754
2. Payment by local authorities under Sections 82 and 84 of the Local Government (Superannuation) Act, 1948 and section 57 of the Local Government (Superannuation) Act, 1956, towards certain awards made under the Superannuation Acts	1,700	2,167
3. Receipt from the Social Insurance Fund and the Occupational Injuries Fund for pension liability of staff (No. 11 of 1952 (sec. 40) and No. 16 of 1966 (sec. 37))	723,000	723,000
4. Receipts from the Road Fund for pension liability of staff (No. 24 of 1961 (sec. 8)) and pension liability in respect of officers on loan, etc.	110,000	123,415
5. Contributions to Widows' and Children's Pensions Schemes for Civil Servants and others	880,000	957,255
6. Miscellaneous	300	930
	<u>£1,759,000</u>	<u>£1,846,521</u>

1. The number of deaths was higher than expected.
2. Receipts depend on the number of officers retiring with prior local authority service and this is difficult to predict.
4. The number of officers on loan varies from year to year.
5. Because of deaths, voluntary retirements, changes in pay rates and variations in staff numbers, it is difficult to estimate receipts accurately.
6. The repayment of a marriage gratuity accounts for the increase in receipts.

EXTRA REMUNERATION (exceeding £200)

One hundred and seven pensioners received from public funds sums ranging from £201 to £8,842 as remuneration for services rendered.

S. Ó CONAILL,
Accounting Officer.

DEPARTMENT OF THE PUBLIC SERVICE,
26 Aibreán, 1977.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

Vote 21

AGRICULTURAL GRANTS

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted, for grants to Local Authorities in relief of rates on agricultural land.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Primary Allowance	30,295,000	29,937,433	357,567	—
B.—Supplementary Allowance ..	6,205,000	6,280,799	—	75,799
C.—Employment Allowance ..	—	12,755	—	12,755
TOTAL ..£	36,500,000	36,230,987	357,567	88,554

Surplus to be surrendered £269,013

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

C.—The expenditure related to previous years for which no provision was made.

M. Ó MURCHÚ,
Accounting Officer.

DEPARTMENT OF FINANCE,
7 Aibreán, 1977.

I certify that this Account has been examined under my directions, and is correct.

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Justice, and of certain other services administered by that Office, and of the Public Record Office, and of the Keeper of State Papers and for the purchase of historical documents, etc.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances	1,466,000	1,273,285	192,715	—
A.2.—Consultancy Services ..	14,000	21,247	—	7,247
B.—Travelling and Incidental Expenses	118,000	113,547	4,453	—
C.—Post Office Services	64,300	77,773	—	13,473
D.—Payments to the Incorporated Council of Law Reporting for Ireland	13,700	9,650	4,050	—
E.—Commissions and Special Inquiries	4,000	5,397	—	1,397
F.—Legal Aid	135,000	76,752	58,248	—
G.—Grant to Free Legal Advice Centres	11,000	8,600	2,400	—
H.—Compensation for Personal Injuries Criminally Inflicted	300,000	346,472	—	46,472
I.—Grants to Adoption Societies	77,000	46,800	30,200	—
GROSS TOTAL .. £	2,203,000	1,979,523	292,066	68,589
			Surplus of Gross Estimate over Expenditure £223,477	
	Estimated	Realised	Surplus of Appropriations in Aid realised £6,358	
J.—Appropriations in Aid ..	6,000	12,358	Total Surplus to be surrendered £229,835	
NET TOTAL .. £	2,197,000	1,967,165		

EXTRA RECEIPTS PAYABLE TO EXCHEQUER

	Estimated	Realised
	£	£
Fees for Nationality and Citizenship Certificates (No. 26 of 1956)	2,125	3,016

Vote 22

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—Saving due mainly to the fact that provision for additional assistance was not fully utilised.
- A.2.—The excess arose from the payment of Consultant's claims which had been provided for in 1975 but were not received until 1976.
- C.—Expenditure on telephones was greater than anticipated.
- D.—No payment of an advance for the publication of legal text books was called for during 1976 and an anticipated demand from the Incorporated Council of Law Reporting for an increase in the grant for the payment of higher salaries for the Council's staff did not fully materialise.
- E.—Administrative expenses of the Committee on Civil Legal Aid and Advice and of the Criminal Injuries Compensation Tribunal were greater than anticipated.
- F.—Saving mainly due to the withdrawal of barristers from the Free Legal Aid Scheme during a major part of the year.
- G.—The total amount of the grant was not required to meet the costs of centres during the year as planned developments did not materialise.
- H.—It is difficult to estimate accurately expenditure under this subhead.
- I.—Some of the factors taken into account in calculating these grants are liable to variation and it is difficult to estimate expenditure accurately.

APPROPRIATIONS IN AID

								Estimated	Realised
								£	£
Miscellaneous	..	..	..	..	..	..	..	6,000	12,358

The surplus receipts were mainly due to the following:—

1. An amount of £2,480 was received in respect of Film Censorship Fees which may now be paid in cash and treated as Appropriations in Aid (S.13/2/44).
2. An amount of £2,500 was received from the Incorporated Council of Law Reporting for Ireland in respect of the sale of legal text books.

EXTRA REMUNERATION (exceeding £200)

Thirty officers received amounts ranging from £201 to £875 for overtime. The total amount paid in respect of overtime was £19,866.

NOTES

Fees (stamps) were received as follows:—

									£
Film Censorship	..	..	..	..	..	..	..	..	8,146
Searches, copies, etc., in the Public Record Office	..	..	..	..	..	..	..	..	1,879

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH
PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1976.

Commission or Special Inquiry	Year of Appointment	Total Expenditure to 31st December, 1976
Landlord and Tenant Commission	1965-1966	£ 4,148
Committee on Civil Legal Aid and Advice ..	1974	4,464
Criminal Injuries Compensation Tribunal ..	1974	6,833
Committee on Criminal Legal Aid	1975	959

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
27th April, 1977.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted, for the salaries and expenses of the Garda Síochána, including pensions, etc.; for payments of compensation and other expenses arising out of service in the Local Security Force; for the payment of certain witnesses' expenses; and for payment of a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	43,061,000	40,717,166	2,343,834	—
B.—Travelling and Incidental Expenses	2,190,000	1,979,931	210,069	—
C.—Post Office Services	1,084,000	906,831	177,169	—
D.—Clothing and Accessories	647,000	453,802	193,198	—
E.—Station Services	394,000	342,026	51,974	—
F.—Garda Síochána Medical Aid Society (Grant-in-Aid)	5,000	5,000	—	—
G.—Transport	1,732,000	1,729,162	2,838	—
H.—Equipment	1,075,000	671,372	403,628	—
I.—Superannuation, etc.	9,225,000	8,836,111	388,889	—
J.—Witnesses' Expenses	100,000	54,792	45,208	—
GROSS TOTAL .. £	59,513,000	55,696,193	3,816,807	—
			Surplus of Gross Estimate over Expenditure £3,816,807	
	Estimated	Realised	Surplus of Appropriations in Aid realised £108,777	
K.—Deduct—Appropriations in Aid	1,676,000	1,784,777		
NET TOTAL .. £	57,837,000	53,911,416	Total Surplus to be surrendered £3,925,584	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Savings mainly due to the following:—

- (i) The expenditure on Garda overtime was approximately equal to the amount provided for it in subhead A of the Vote and accordingly the additional sum included in the subhead to offset increased overtime rates (arising from general pay increases) was almost entirely unspent.
- (ii) Provision was made for 53 pay days in 1976. In fact, however, the 1st January, 1976 was a Public Holiday and that week's pay had to be issued in 1975. This meant that only 52 pay days fell in 1976.

- B.—Expenditure on travel and subsistence allowances was less than anticipated.
- C.—Expenditure on telephones and teleprinter services was less than anticipated.
- D.—Expenditure on clothing was less than anticipated as some of the clothing which had been provided for was received and paid for in 1975.
- E.—Expenditure on furniture and bedding etc., was less than anticipated.
- H.—Expenditure on radio equipment was less than anticipated.
- J.—It is difficult to estimate accurately expenditure under this subhead.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Payment from Road Fund under Roads Act, 1920 and Road Traffic Acts, 1961 and 1968	950,000	950,000
2. Contributions to the Garda Síochána Widows' and Children's Pension Scheme	465,000	449,153
3. Miscellaneous receipts	261,000	385,624
	<u>£1,676,000</u>	<u>£1,784,777</u>

3. Surplus due mainly to repayment of advances under Subhead B, payments for services rendered by the Gardai, sale of old stores, uniforms etc., and fees for accident and malicious damage reports, being greater than anticipated.

Miscellaneous items comprised the following:—

	£
Repayment of advances under Subhead B	71,808
Payments for services rendered by the Garda Síochána	67,805
Recovery in respect of loss of property or damage to stores, etc. ..	8,137
Proceeds of sales of old stores and cast uniforms and forfeited and unclaimed property	139,159
Fees for accident and malicious damage reports	60,141
Centage charge to Insurance Companies for collection of insurance premiums	13,574
Minor unclassified items	25,000
	<u>£385,624</u>

STATEMENT OF LOSSES (Stores, etc.)

In eighty-two accidents involving Garda Síochána vehicles damage amounting to £17,024 was attributable to Garda personnel (S.13/18/56).

In two hundred and thirty-nine accidents involving Garda Síochána vehicles damage amounting to £29,079 was not attributable to Garda personnel. In the case of eleven of these accidents sums totalling £1,030 were received in settlement (S.13/18/56 and S.16/1/67).

In ten cases malicious damage amounting to £547 was caused to Garda Síochána vehicles (S.200/9/45).

Vote 23

EXTRA REMUNERATION (Exceeding £200)

Seven thousand one hundred and sixteen members of the Garda Síochána and twenty-eight civilian employees received amounts varying from £201 to £3,931 for overtime. Total amount paid in respect of overtime was £5,045,712.

NOTES

£920 was received in respect of fees (stamps) for the use of vehicle plates under the Road Transport Acts.

Assistance was rendered by the Department of Defence in disposing of explosive materials (S.4/17/63).

Army helicopters were availed of by Garda personnel during 1976.

An amount of £13 was written off in respect of a loss incurred during the 1976 Bank Strike (S.13/7/63).

GARDA SÍOCHÁNA REWARD FUND, 1976

The following statement shows the total receipts proper to the Fund for the year 1976, the amount of payments in that period and the balance of the Fund at 31st December, 1976.

	£		£
Balance from previous year ..	93	Payments during the year ended 31st December, 1976 ..	12,116
Total amount credited in the year ended 31st December, 1976 ..	12,118	Balance on 31st December, 1976	95
	<u>£12,211</u>		<u>£12,211</u>

On 31st December, 1976 a sum of £1,776 which was payable to the Fund, was held in a suspense account.

The receipts into the Fund for the year amounted to £12,118 as shown hereunder:—

	£
Receipts from disciplinary measures	1,196
Contribution from Garda Vote	10,000
Revenue rewards	710
Fishery rewards	182
Miscellaneous receipts	30
	<u>£12,118</u>

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
29th April, 1977.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

PRISONS

Vote 24

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted, for expenses in connection with prisons, including centres of detention for juveniles; for the maintenance of prisoners confined in District Mental Hospitals; and for welfare services.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	4,573,000	3,921,423	651,577	—
B.—Travelling and Incidental Expenses	195,300	124,634	70,666	—
C.—Post Office Services	73,000	71,160	1,840	—
D.—Buildings and Equipment	1,673,000	1,051,698	621,302	—
E.—Prison Services, etc.	938,000	935,918	2,082	—
F.—Manufacturing Department and Farm	90,000	75,719	14,281	—
G.—Welfare Services	89,000	65,818	23,182	—
GROSS TOTAL .. £	7,631,300	6,246,370	1,384,930	—
			Surplus of Gross Estimate over Expenditure £1,384,930	
	Estimated	Realised	Surplus of Appropriations in Aid realised £4,745	
Deduct— H.—Appropriations in Aid ..	77,300	82,045	Total Surplus to be surrendered £1,389,675	
NET TOTAL .. £	7,554,000	6,164,325		

Estimated daily average number of prisoners	1,100
Actual daily average number of prisoners	1,047

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving mainly due to provision for additional posts not being fully utilised and to some over-estimation.
- B.—It is difficult to estimate accurately expenditure under this subhead.
- D.—Saving due to the fact that certain works for which provision was made were not undertaken within the year.
- F.—Due to the security situation the work in the manufacturing department and farm was less than anticipated.
- G.—Saving due mainly to the following:—(1) two new hostels did not come into operation within the year as had been expected and (2) proposed schemes for the disbursement of moneys provided under the subhead as assistance towards travelling and subsistence expenses were not implemented.

Vote 24

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from Manufacturing Department and Farm (including produce used in prisons)	75,000	71,682
2. Miscellaneous	2,300	10,363
	<u>£77,300</u>	<u>£82,045</u>

2. Sales of miscellaneous items were greater than anticipated.

EXTRA REMUNERATION (exceeding £200)

Seven hundred and thirty-six officers received amounts varying from £208 to £4,560 for overtime. The total amount paid in respect of overtime was £1,134,505.

NOTES

A sum of £60 was written off as irrecoverable, representing the net loss to the State arising from the theft of a dictaphone machine (S.13/7/63).

An *ex-gratia* payment of £10 was made to a Prison Officer in respect of damage to a wrist watch caused during an altercation with an inmate (E.109/41/41).

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
29th April, 1977.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

SEÁN MAC GEARAILT,
Ard-Reachtair Cuntas agus Ciste

	Agriculture	Other Industries	Total		Agriculture	Other Industries	Total
Stock in hand, 1st January, 1976	£ 2,497	£ 34,727	£ 37,224	Sales	£ 16,921	£ 67,747	£ 84,668
†Stock—Arbour Hill, 1st July, 1976	—	8,936	8,936	*Stock in hand, 31st December, 1976	3,737	54,138	57,875
Purchases	13,251	63,799	77,050				
Profit	4,910	14,423	19,333				
	£20,658	£121,885	£142,543		£20,658	£121,885	£142,543

*Materials: £45,561; manufactured goods, £2,376; tools, etc., £9,938.

†Formal accounting for manufacturing industries at Arbour Hill commenced on 1st July, 1976.

RECONCILIATION WITH APPROPRIATION ACCOUNT

Amount due in respect of purchases as at 1st January, 1976	£ 17,596	Amount due in respect of Sales as at 1st January, 1976	£ 11,065
Purchases during year ended 31st December, 1976	.. 77,050	Sales during year ended 31st December, 1976	.. 84,668
	<u>94,646</u>		<u>95,733</u>
†Amount due in respect of purchases as at 31st December, 1976	18,927	*Amount due in respect of sales as at 31st December, 1976	24,051
Expenditure from Subhead F. as per Appropriation Account	75,719	Receipts under Subhead H. (1) as per Appropriation Account	71,682
†Viz.:—Public Departments, £17,105. Other persons, £1,822		*Viz.:—Public Departments, £23,180. Other persons, £871	

A. WARD,
Accounting Officer.

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted, for such of the salaries and expenses of the Supreme Court, the High Court, the Special Criminal Court, the Circuit Court, and the District Court as are not charged on the Central Fund.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	2,556,000	2,347,421	208,579	—
B.—Travelling and Incidental Expenses	260,600	234,362	26,238	—
C.—Post Office Services	136,000	128,861	7,139	—
GROSS TOTAL .. £	2,952,600	2,710,644	241,956	—
			Surplus of Gross Estimate over Expenditure £241,956	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £72,076	
D.—Appropriations in Aid ..	160,600	232,676	Total Surplus to be surrendered £314,032	
NET TOTAL .. £	2,792,000	2,477,968		
EXTRA RECEIPTS PAYABLE TO EXCHEQUER			Estimated	Realised
			£	£
Court Percentages			8,250	10,702

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due mainly to a reorganisation which resulted in a reduction in staff, to some delay in filling vacancies and to some over-estimation.
- B.—Saving mainly due to the fact that it was not found possible to pay arrears arising from an increase in rates of travel allowance which was sanctioned late in the year.
- C.—Expenditure on telephones was less than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fines	100,600	168,554
2. Fees	52,000	59,369
3. Miscellaneous	8,000	4,753
	£160,600	£232,676

1 and 2. Receipts in respect of fines and fees are difficult to estimate accurately.

EXTRA REMUNERATION (exceeding £200)

Twenty-nine officers received amounts ranging from £201 to £984 for overtime. The total amount paid in respect of overtime was £18,918.

Fees (stamps) were received as follows:—

	£
District Court fees	315,086
Circuit Court fees	183,797
Judicature fees	396,111
Bankruptcy fees	40,458
Judgments Registry fees	15,064
Chief Justice fees	18,829

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
27th April, 1977.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

Vote 26 LAND REGISTRY AND REGISTRY OF DEEDS

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted, for the salaries and expenses of the Land Registry and of the Registry of Deeds.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	1,384,000	1,286,216	97,784	—
B.—Travelling and Incidental Expenses	49,000	43,798	5,202	—
C.—Post Office Services	44,000	32,963	11,037	—
TOTAL£	1,477,000	1,362,977	114,023	—

Surplus to be surrendered .. £114,023

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Land Registry fees (cash)	755,819
Land Registry fees (stamps)	376,042
Registry of Deeds fees (stamps)	178,090

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving was due to some delay in filling of vacancies and to some over-estimation.
- B.—Saving was due to less expenditure than expected on map reconstruction and restoration, offset partly by an excess on office equipment.
- C.—Expenditure on telephones was less than anticipated.

EXTRA REMUNERATION (exceeding £200)

One hundred and thirty-two officers in the Land Registry received amounts ranging from £212 to £1,531 for overtime. The total amount paid in respect of overtime was £87,174.

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
27th April, 1977.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

SEÁN MAC GEARAILT,
Ard-Reachtair Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted for the salaries and expenses of the Charitable Donations and Bequests Office.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	42,600	37,521	5,079	—
B.—Travelling and Incidental Expenses	1,683	1,161	522	—
C.—Post Office Services	1,800	2,030	—	230
GROSS TOTAL .. £	46,083	40,712	5,601	230
			Surplus of Gross Estimate over Expenditure £5,371	
	Estimated	Realised	Surplus of Appropriations in Aid realised £8	
D.—Appropriations in Aid ..	83	91		
			Total Surplus to be surrendered £5,379	
NET TOTAL £	46,000	40,621		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to the replacement of Officers at lower points on Salary Scales.
 B.—Saving due to the further deferment of the purchase of Stationery.
 C.—Excess due to telephone charges being more than anticipated.

EXTRA REMUNERATION

Seven officers were paid a total of £755 in respect of overtime.

ANTOINETTE TORMEY,
Accounting Officer.

9th August, 1977.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct, subject to the observations in my Report.

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended in the year ended 31st December, 1976, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Local Government, including grants to Local Authorities, grants and other expenses in connection with housing, and miscellaneous schemes and grants including a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.I.—Salaries, Wages and Allowances	3,411,000	3,457,715	—	46,715
A.2.—Consultancy Services ..	35,000	8,962	26,038	—
B.—Travelling and Incidental Expenses	479,650	442,023	37,627	—
C.—Post Office Services	154,000	177,444	—	23,444
D.—Statutory Inquiries	3,000	2,596	404	—
E.1.—Housing Subsidy	29,415,000	29,662,490	—	247,490
E.2.—Private Housing Grants ..	6,750,000	6,469,429	280,571	—
F.—Water Supply and Sewerage	6,107,000	6,096,571	10,429	—
G.—Grants in respect of Amenity Works, Derelict Sites, and Dangerous Places	5,000	—	5,000	—
H.—Recoupment of Expenditure in respect of Register of Electors	205,000	170,757	34,243	—
I.—An Foras Forbartha, Teo. (Grant-in-Aid)	808,000	808,000	—	—
J.—Local Improvements Scheme	1,000,000	1,000,000	—	—
K.—Technical Assistance ..	50,000	35,722	14,278	—
L.—Miscellaneous Services ..	589,350	431,541	157,809	—
M.—Grant to the Road Fund ..	5,356,000	5,356,000	—	—
N.—Interest Subsidy for Building Societies	1,135,000	1,261,961	—	126,961
O.—Recoupment of Expenditure on foot of certain Malicious Injuries	2,500,000	2,335,422	164,578	—
GROSS TOTAL .. £	58,003,000	57,716,633	730,977	444,610
			Surplus of Gross Estimate over Expenditure £286,367	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£		
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> P.—Appropriations in Aid ..	922,000	960,197	£38,197	
NET TOTAL ..£	57,081,000	56,756,436	Total Surplus to be surrendered £324,564	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—The employment of consultants was not necessary due to the setting up of the Local Government Computer Services Board.

B.—The saving was due principally to reduced travelling and to the fact that certain anticipated expenditure on publicity did not materialise.

C.—The excess was due to increased telephone and postal charges from 1st January, 1976.

D.—Accurate estimation in advance is not possible.

E.2.—The saving arose owing to a Government decision to restrict new house grants to persons eligible, on income or valuation basis, for supplementary grants from local authorities.

G.—No grants were claimed during the year for which the subhead makes provision.

H.—A number of registration authorities did not pay accounts in respect of the Register of Electors in time for the Department to effect recoupment of its share of these costs within the course of the year.

K.—A saving arose due to a reduction in the rate of grant payable and delays in submitting documentation for claims made for consultancy grants which had matured for payment.

L.—Savings under grants to An Chomairle Leabharlanna were due to the fact that the number of projects which reached the stage at which subsidy could be paid was very much smaller than anticipated.

Expenditure under Oil Pollution did not reach the level anticipated because claims in respect of the purchase of materials and equipment did not mature for payment as early as anticipated. It is also not possible to make accurate estimation in advance in relation to Oil Pollution.

An Bord Pleanála was not set up within the year as had been expected as enabling legislation was not enacted until July, 1976, and because of the administrative and organisational arrangements which were necessary An Bord was not set up until 1st January, 1977.

N.—The inflow of funds to the building societies was much higher than had been expected and the subsidy was continued in operation for a longer period than had been anticipated.

O.—Accurate estimation in advance is not possible.

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APPROPRIATIONS IN AID		Estimated	Realised
		£	£
1. Fees payable by local authorities, etc., for audit of their accounts	65,000	65,011
2. Costs payable by local authorities in relation to inquiries ..	..	5,000	7,473
3. Expenses repayable out of Road Fund under section 8 (1) of the Road Traffic Act, 1961 (No. 24 of 1961) .. ..	..	712,000	750,000
4. Expenses repayable by local authorities under section 17 of the Local Authorities (Combined Purchasing) Act, 1939 (No. 14 of 1939) .. .. .	..	58,000	56,741
5. Fees payable by applicants for grants under the Housing Act, 1966 (No. 21 of 1966) .. .. .	..	19,000	11,099
6. Miscellaneous, including refunds of certain housing grants and salaries of officers on loan to outside bodies ..	..	63,000	69,873
		<u>£922,000</u>	<u>£960,197</u>
2. Accurate estimation in advance is not possible.			
3. Increases in salaries and travelling expenses of the staff employed in the Roads Section of the Department principally accounted for the variation.			
5. Decrease was due to a Government decision to restrict new house grants to persons eligible, on income or valuation basis, for supplementary grants from local authorities.			
6. The principal receipts under this head were: salaries of officers on loan to outside bodies, £34,173; recoupments of travelling expenses by the E.E.C., £10,099; refunds of private housing and water and sewerage grants, £3,333; fees received for Certificates of Reasonable Value, £12,797; E.E.C. Social Fund subvention for 1974, £8,357; vested cottages appeals fees, £423; Irish Water Safety Association refund of travelling expenses, £578,			

EXTRA REMUNERATION (exceeding £200)

An Assistant Secretary of the Department received £800 as a member of the Industrial Development Authority. Two Assistant Secretaries received £720 each as Chairman of An Foras Forbartha and Chairman of the National Building Agency, respectively. A Principal Officer received £520 as a Director of the National Building Agency. Two Clerical Assistants, three Clerical Officers, five Executive Officers, four Higher Executive Officers, one Administrative Officer and a Principal Officer received amounts ranging from £201 to £850 for special or higher duties. Two Clerical Assistants, ten Messengers, two Executive Officers and two Higher Executive Officers received amounts ranging from £201 to £500 for overtime. The total expenditure on overtime was £17,976.

NOTE

Facilities were made available by the Department of Defence at the Civil Defence School for training courses for instructors of Fire Brigades (S.74/3/57).

G. A. MEAGHER,
Accounting Officer.

DEPARTMENT OF LOCAL GOVERNMENT,
27th April, 1977.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct, subject to the observations in my Report.

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Education (including Institutions of Science and Art), for certain miscellaneous educational and cultural services and for payment of sundry grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances	4,467,700	4,040,354	427,346	—
A.2.—Travelling and Incidental Expenses	600,000	451,196	148,804	—
A.3.—Post Office Services ..	350,000	269,715	80,285	—
A.4.—Bord an Choláiste Náisiúnta Ealaíne is Deartha (Grant-in-Aid) Original £496,500 Supplementary 11,000	507,500	507,496	4	—
A.5.—Expenses of National Council for Educational Awards	222,800	229,662	—	6,862
B.1.—International Organisations	73,000	84,173	—	11,173
B.2.—European Schools Day ..	3,000	1,801	1,199	—
B.3.—International Apprentices Competition	20,000	5,421	14,579	—
B.4.—College of Europe, Bruges	4,000	4,558	—	558
B.5.—Research and Development	150,000	111,727	38,273	—
B.6.—Language Research ..	70,000	100,024	—	30,024
B.7.—Technical Assistance in Education	2,000	1,438	562	—
B.8.—Educational Tours for Teachers	5,000	5,000	—	—
B.9.—International Conferences	2,000	—	2,000	—
B.10.—European University Institute, Florence	12,000	12,084	—	84
C.1.—University Scholarships ..	130,000	89,240	40,760	—
C.2.—Scientific Research Grants to Students	125,000	104,802	20,198	—
C.3.—Student Exchange Scholarships	25,000	22,678	2,322	—
C.4.—Fellowships	80,000	79,796	204	—

Vote 29

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
C.5.—Higher Education Grants ..	2,200,000	2,093,762	106,238	—
D.1.—Publications in Irish ..	240,000	239,989	11	—
D.2.—Grants to Colleges providing Courses in Irish	250,000	210,478	39,522	—
D.3.—Transport Services Original £11,450,000 Less Supplementary 10,990	11,439,010	9,438,111	2,000,899	—
D.4.—Technological Aids ..	370,000	343,689	26,311	—
D.5.—Training Courses-Audio Visual Aids	10,000	3,829	6,171	—
D.6.—Physical Education ..	40,000	32,361	7,639	—
D.7.—Teachers' Centres	60,000	55,503	4,497	—
D.8.—Aontas	10,000	10,000	—	—
NATIONAL LIBRARY				
E.1.—Purchase of Books, etc. (Grant-in-Aid)	42,000	42,000	—	—
E.2.—Survey and Reproduction of Irish Historical Records in Foreign Collections (Grant-in-Aid)	2,000	2,000	—	—
E.3.—Fees and Expenses in connection with Inspection of Manuscripts and Editing of Publications	2,800	1,596	1,204	—
E.4.—Development Schemes ..	15,000	15,000	—	—
NATIONAL MUSEUM				
F.1.—Purchase of Specimens (Grant-in-Aid)	50,000	50,000	—	—
F.2.—Fittings, Materials, etc. ..	8,000	9,314	—	1,314
F.3.—Archaeological Excavations (Grant-in-Aid)	120,000	120,000	—	—
F.4.—Development Schemes ..	15,000	15,000	—	—
GRANTS-IN-AID				
G.1.—An Cumann Scoil dhram-aíochta	9,000	9,000	—	—
G.2.—Royal Irish Academy ..	156,100	156,100	—	—
G.3.—Royal Irish Academy of Music	82,400	82,400	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
G.4.—The National Film Institute of Ireland—Purchase of Educational Films ..	8,000	8,000	—	—
G.5.—College of Industrial Relations—General Expenses	10,000	10,000	—	—
G.6.—Dublin Institute of Adult Education—General Expenses	9,000	9,000	—	—
G.7.—Royal Zoological Society of Ireland	2,000	2,000	—	—
G.8.—Irish Committee of Historical Sciences	800	800	—	—
G.9.—Overseas Club—General Expenses	4,000	4,000	—	—
G.10.—Irish Council of Overseas Students—General Expenses	4,000	4,000	—	—
G.11.—Muintir na Tire	25,000	25,000	—	—
G.12.—Grant-in-Aid Fund for Youth and Sports Organisations	400,000	400,000	—	—
G.13.—Chester Beatty Library ..	35,000	35,000	—	—
G.14.—Irish Countrywomen's Association	7,000	7,000	—	—
G.15.—An Cumann le Béaloideas Éireann	900	900	—	—
G.16.—Music Association of Ireland	4,500	4,500	—	—
G.17.—Institiúid Teangeolaíochta Éireann	141,800	70,900	70,900	—
G.18.—Royal Society of Antiquaries of Ireland ..	700	700	—	—
GROSS TOTAL				
Original £22,623,000				
Supplementary 10				
£	22,623,010	19,633,097	3,039,928	50,015
			Surplus of Gross Estimate over Expenditure £2,989,913	
	Estimated	Realised	Surplus of Appropriations in Aid realised £61,479	
H.—Appropriations in Aid ..	42,000	103,479		
NET TOTAL				
Original £22,581,000				
Supplementary 10				
£	22,581,010	19,529,618	Total Surplus to be surrendered £3,051,392	

Vote 29

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—The saving was due mainly to unfilled vacancies.
- A.2.—The saving was due mainly to delay in appointing additional inspectors and to deferment of computerisation of the secondary teachers' payroll.
- A.3.—Expenditure on telephones was less than anticipated.
- B.1.—The contribution to U.N.E.S.C.O. budget was greater than estimated due to depreciation in the value of sterling. This excess was partly offset by savings in the expenses of the U.N.E.S.C.O. National Commission.
- B.2.—The number and value of prizes awarded were less than estimated.
- B.3.—The saving was due to the fact that there were no international competitions held in 1976.
- B.4.—The provision in the estimate for two scholarships was insufficient due to the fall in the value of sterling.
- B.5.—Progress on the introduction of several projects into schools during the year was slower than anticipated.
- B.6.—The number of schools using audio-visual material was much greater than expected.
- B.7.—Expenditure in connection with the scheme was less than anticipated.
- B.9.—As no international conferences were held in Ireland in 1976 the grant was not required.
- C.1.—The estimate included provision for an increase in the value of scholarships which did not materialise and the number of students holding scholarships was lower than expected.
- C.2.—The number of new awards and of renewal awards was less than estimated. An increase in the rates of the grants for which provision had been made in the estimate did not materialise.
- C.3.—Some scholarships awarded were not availed of.
- D.2.—There was an unexpected decrease in the number of students attending the colleges.
- D.3.—An order for school buses to be delivered in September, 1976 was not met and resulted in a saving of £242,890 on the capital provision. The expansion of services envisaged did not take place and the increase in the price of oil provided for did not materialise. These factors were mainly the cause of a saving of £1,758,010 in running costs.
- D.4.—The number of schools availing of these grants was less than expected.
- D.5.—The professional personnel to run the courses which had been arranged were not available through circumstances which were outside the control of the Department.
- D.6.—The number of students qualifying for grants to attend the Thomond College of Education was less than anticipated. No claims for payment were received from the Regional Recreation Committees.
- D.7.—Preliminary work towards the establishment of a new centre did not commence as intended.
- E.3.—Fees and expenses paid were less than expected.
- F.2.—The excess is due mainly to the mounting of two additional exhibitions and to increased costs.

G.17.—The saving is mainly due to the following factors;

- (1) A director and other staff for whom provision was included in the estimate were not appointed.
- (2) No new fellowships were awarded, and,
- (3) Work on the maintenance and decoration of the Institute's premises was not proceeded with.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees for genealogical researches, etc.	7,000	8,812
2. Sales of publications in Irish	18,000	11,690
3. Sales of photographic reproductions	3,000	5,942
4. N.C.E.A. fees	10,000	35,280
5. Miscellaneous	4,000	41,755
	<u>£42,000</u>	<u>£103,479</u>

1. There was an increase in the demand for genealogical researches.
2. Receipts expected from sales of the new Irish-English dictionary did not materialise due to delay in publication.
3. There was a big increase in demand for this service.
4. The anticipated reduction in the number of applications to the N.C.E.A. for recognition of courses in 1976, as a result of the loss of the reconstituted N.C.E.A.'s degree-awarding function, was not realised.
5. The surplus of miscellaneous receipts was mainly due to the receipt in 1976 of recoupment of salaries paid in 1975 to officers on secondment (£28,476), and to refunds from the E.E.C. of portion of the travelling expenses of officers attending meetings of the Community (£7,754).

EXTRA REMUNERATION (exceeding £200)

Two Higher Executive Officers, one Executive Officer and one Staff Officer received allowances of £850, £486 and £225 respectively for special duties.

Two Higher Executive Officers, seven Executive Officers, four Staff Officers, eight Clerical Officers, twenty Clerical Assistants, seventeen Messengers, four Temporary Porters, two Night Watchmen and one Paperkeeper received sums varying from £201 to £1,369 in respect of overtime. Twenty-six attendants in the Institutions of Science and Art received sums varying from £312 to £1,825 in respect of Sunday and night duty. The total amount paid in respect of overtime was £54,079.

D. Ó LAOGHAIRE,
Accounting Officer.

AN ROINN OIDEACHAIS,
10 Meitheamh, 1977.

I have examined the above Account and the appended Statement and Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Accounts and Statement are correct, subject to the observations in my Report.

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

GRANTS-IN-AID

STATEMENT OF EXPENDITURE. ETC., OUT OF GRANTS-IN-AID, 1976

	Purchase of Specimens for National Museum	Archaeological Excavations	Purchase of books etc., for National Library	Survey and Reproduction of Irish Historical Records in Foreign Collections	Survey and Reproduction of Films of Irish Historical Interest	Purchase of Objects for Heraldic Museum	Fund for Youth and Sports Organisations
68 Balances on 1st January, 1976 ..	£ 2,760	£ 7,276	£ 8,030	£ 5,504	£ 259	£ 329	£ 66,206
Grants-in-Aid, 1976 ..	50,000	120,000	42,000	2,000	—	—	400,000
Expenditure, 1976 ..	52,760 40,924	127,276 118,472	50,030 35,621	7,504 5,494	259 —	329 —	466,206 377,972
Balances on 31st December, 1976 ..	11,836	8,804	14,409	2,010	259	329	88,234

D. Ó LAOGHAIRE,
Accounting Officer.

AN ROINN OIDEACHAIS,
10 Meitheamh, 1977.

ACCOUNTS OF NON-VOTED FUNDS ADMINISTERED BY THE DEPARTMENT OF
EDUCATION

CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1976

	Securities £	Cash £		Securities £	Cash £
Balances on 1st January, 1976	150,782	3,846	Cash invested in securities viz:		
Transferred from Income Account for Investment ..		7,931	11½% Exchequer Stock 1980		400
Securities bought	408		Securities redeemed ..	400	
Securities redeemed ..		400	Balances on 31st December, 1976	150,790	11,777
	<u>£151,190</u>	<u>£12,177</u>		<u>£151,190</u>	<u>£12,177</u>

LIST OF SECURITIES HELD ON 31ST DECEMBER, 1976

	£
6% Exchequer Stock, 1980/85	15,700
2½% Consolidated Stock	849
4½% National Loan, 1973/78	20,652
4½% National Loan, 1975/80	257
5½% National Loan, 1982/87	280
6% Exchequer Loan, 1985/90	350
6½% National Loan, 1986/91	400
7% E.S.B. Stock, 1986/91	1,100
7% National Loan, 1987/92	960
7½% E.S.B. Stock, 1988/93	6
9½% National Loan, 1989/94	500
8½% Conversion Loan, 1986/88	500
9½% National Loan, 1984/89	76,332
9% Conversion Loan, 1980/82	660
9½% National Development Loan, 1992/97 ..	1,300
11% Funding Loan, 1978	266
11% National Loan, 1993/98	13,750
12% Convertible Stock, 1979	500
11½% Exchequer Stock, 1980	510
13% E.S.B. Stock, 1983/85	3,048
14% National Loan, 1985/90	12,870
	<u>£150,790</u>

Vote 29

NON-VOTED FUNDS—continued

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1976

FUND	Balance on 1st January, 1976	Income, 1976	Total	Expendi- ture, 1976	Balance on 31st December, 1976
Killury or Nelan Fund ..	£ 136	£ 53	£ 189	£ —	£ 189
The Henry P. Mulock Charity	13	13	26	13	13
Carlisle and Blake Fund ..	16	385	401	—	401
Reid Bequest—Scheme A ..	139	279	418	557	139Dr
—Scheme B ..	447	382	829	—	829
—Scheme C ..	518	716	1,234	177	1,057
The Father O'Halloran Memorial Fund	15	30	45	30	15
The Michael Joseph McEnery Memorial Scholarship Fund	60	253	313	—	313
The Lismore Endowment (Earl of Cork's Scholarships) ..	58	116	174	58	116
The Charleville Endowment ..	184	184	368	—	368
The Burke Memorial Fund ..	22	21	43	—	43
Ciste Shéamais A. Mhic Shuibhne	34	12	46	—	46
Erasmus Smith Endowment ..	—	8,512	8,512	8,512	—
The Mary A. Hardiman .. Bequest	1,454	1,262	2,716	25	2,691
Murphy Bequest	3,772	4,951	8,723	5,898	2,825
TOTAL£	6,868	17,169	24,037	15,270	8,767

D. Ó LAOGHAIRE,
Accounting Officer.

AN ROINN OIDEACHAIS,
10 Meitheamh, 1977.

PRIMARY EDUCATION

Vote 30

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended in the year ended 31st December, 1976, compared with the sum granted for Primary Education, including National School Teachers' Superannuation, etc.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
TRAINING OF TEACHERS				
A.1.—Training Colleges	3,218,720	2,499,398	719,322	—
A.2.—Loans and Grants to Training College Students ..	440,000	261,056	178,944	—
A.3.—Special Courses for Teachers	80,000	53,643	26,357	—
B.—Examinations	2,000	761	1,239	—
SCHOOLS				
C.1.—Salaries, etc., of Teachers in Classification Schools and Grants to Capitation Schools	71,329,540	70,710,873	618,667	—
C.2.—Model Schools—Miscellaneous Expenses	35,000	36,292	—	1,292
C.3.—Incidental Expenses ..	7,000	5,984	1,016	—
C.4.—Miscellaneous Grants ..	268,000	205,297	62,703	—
C.5.—Capitation Grants towards Operating Costs of National Schools				
<i>Original</i>	£3,800,000			
<i>Less Supplementary</i>	29,990			
	3,770,010	3,262,835	507,175	—
C.6.—Aid towards the cost of School Books	500,000	224,989	275,011	—
C.7.—Fees for Pupils in Secondary Tops	8,000	5,551	2,449	—
C.8.—Special Educational Project	100,740	116,702	—	15,962
C.9.—Grants towards the Cost of Painting of Schools				
<i>Original</i>	Nil			
<i>Supplementary</i>	£30,000			
	30,000	27,517	2,483	—
D.—Superannuation, etc., of Teachers	13,400,000	12,612,396	787,604	—

Vote 30

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
E.—Building, Equipment and Furnishing of National Schools	12,000,000	10,177,317	1,822,683	—
GROSS TOTAL				
Original £105,189,000				
Supplementary 10				
£105,189,010	105,189,010	100,200,611	5,005,653	17,254
			Surplus of Gross Estimate over Expenditure £4,988,399	
	Estimated	Realised	Surplus of Appropriations in Aid realised £122,450	
F.—Appropriations in Aid ..	558,000	680,450		
NET TOTAL			Total Surplus to be surrendered £5,110,849	
Original £104,631,000				
Supplementary 10				
£104,631,010	104,631,010	99,520,161		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—The saving was due mainly to the fact that expenditure on salaries and extern students was less than anticipated as the method of financing the Colleges was under review.
- A.2.—Owing to the general increase in monetary incomes, the number qualifying for grants and loans was less than anticipated.
- A.3.—Certain courses that had been planned did not take place as sufficient applicants did not come forward and, in regard to other courses, fewer places were filled than were provided for.
- B.—The examination for the Scrúdú Cáilíochta Gaeilge or for the Ard Teastas Gaeilge was not held in 1976.
- C.3.—Incidental expenses vary from year to year and are difficult to estimate accurately.
- C.4.—Expenditure on equipment for special education, on grants for Irish reading material and on miscellaneous expenses was less than expected. The estimate for library grants was based on a higher rate per pupil than that paid.
- C.5.—The estimate included provision for an increase in the rate of grant payable which did not materialise.
- C.6.—An increase in the rate of grant for which provision was made in the estimate was not paid.
- C.7.—The number of students in secondary tops in respect of whom fees were paid was less than anticipated.
- C.8.—Provision for pay increases was not included in the estimate.
- C.9.—Claims for grants were less than expected.

D.—The cost, including arrears, of the various changes in superannuation provisions which were put into effect during the year, did not prove as high as expected.

E.—Stringent control of expenditure with a view to eliminating any possibility of exceeding the budget allocation and the fact that some schemes took longer to complete than had been expected were the main causes of the saving.

APPROPRIATIONS IN AID

						Estimated	Realised
						£	£
TRAINING OF TEACHERS							
1. (a)	Training college entrance examination fees	..	..	..	..	15,000	14,842
(b)	Recovery of loans to training college students	..	..	..	..	28,000	27,018
SUPERANNUATION, ETC., OF TEACHERS							
2. (a)	Income from securities formerly part of the National School Teachers' Pension Fund	..	..	..	..	83,200	74,299
(b)	Receipts from Church Temporalities Fund	..	..	..	..	26,600	26,598
(c)	Refunds of gratuities under National School Teachers' Superannuation Schemes, 1934 to 1958, etc.	..	..	..	..	1,600	8,833
3.	Contributions to Teachers' Widows' and Children's Pensions Scheme	..	..	..	..	400,000	482,184
4.	Miscellaneous	..	..	..	..	3,600	46,676
						<u>£558,000</u>	<u>£680,450</u>

2. (a) Some dividends were not received in time for lodgment within the year.

(c) The number refunding was much greater than anticipated.

3. The amounts deductible from salaries and gratuities were greater than anticipated due mainly to increases in salaries and gratuities.

4. Receipts from the sale of old school houses and from refunds of salaries and grants, which are very difficult to estimate, were greater than anticipated. A sum of £10,310 was received in recoupment of the salary of a teacher on secondment to the Department of the Public Service for the period 1/1/1974 to 31/10/1975.

NOTES

Expenditure under Subhead E. includes a sum of £1,496 being fees for abandoned plans relating to a national school (S.18/19/72).

The expenditure charged to Subhead E. includes *ex-gratia* payments totalling £1,560 to eleven contractors in recoupment of unforeseen increases in the statutory contributions under the Social Welfare Acts (S. 9/2/64).

D. Ó LAOGHAIRE,
Accounting Officer.

AN ROINN OIDEACHAIS,
10 Meitheamh, 1977.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct, subject to the observations in my Report.

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

Vote 31

SECONDARY EDUCATION

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended in the year ended 31st December, 1976,
compared with the sum granted, for Secondary Education.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Capitation Grant (including Teachers' Salaries Grant) Original £6,100,000 Less Supplementary 762,000	5,338,000	5,336,332	1,668	—
A.2.—Supplemental Grants to Secondary Schools in Lieu of Tuition Fees Original £9,100,000 Less Supplementary 470,000	8,630,000	8,634,664	—	4,664
A.3.—Science and other Equipment Grants Original £300,000 Less Supplementary 60,000	240,000	237,239	2,761	—
A.4.—Grant for Irish and Bilingual Schools Original £110,000 Less Supplementary 75,000	35,000	32,909	2,091	—
A.5.—Bonus for Choirs and Orchestras, etc.	14,000	7,945	6,055	—
B.—Incremental Salary Grant Original £37,927,200 Supplementary 3,100,000	41,027,200	40,667,258	359,942	—
C.—Examinations Original £888,000 Less Supplementary 4,000	884,000	887,257	—	3,257
D.—Publication of Irish Text Books Original £59,900 Less Supplementary 30,000	29,900	40,441	—	10,541
E.—Courses for Secondary Teachers Original £80,000 Less Supplementary 14,000	66,000	47,121	18,879	—
F.1.—Payment to the Secondary Teachers' Pension Fund Original £50,000 Less Supplementary 50,000	—	—	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.2.—Ex-Gratia Pensions for Widows' and Children of certain former Teachers ..	48,000	45,628	2,372	—
G.—Secondary Schools—Annual Repayment of Building Loans				
<i>Original</i> £400,000				
<i>Less Supplementary</i> 77,000	323,000	320,769	2,231	—
H.1.—Comprehensive and Community Schools—Running Costs				
<i>Original</i> £5,792,900				
<i>Less Supplementary</i> 35,000	5,757,900	5,713,804	44,096	—
H.2.—Secondary, Comprehensive and Community Schools—Building Grants and Capital Costs				
<i>Original</i> £7,600,000				
<i>Less Supplementary</i> 700,000	6,900,000	6,896,156	3,844	—
I.—Aid towards the cost of School Books	600,000	561,312	38,688	—
J.—Miscellaneous	500	501	—	1
GROSS TOTAL				
<i>Original</i> £69,070,500				
<i>Supplementary</i> 823,000	£ 69,893,500	69,429,336	482,627	18,463
			Surplus of Gross Estimate over Expenditure £464,164	
	Estimated	Realised		
<i>Deduct—</i>				
K.—Appropriations in Aid				Surplus of Appropriations in Aid realised
<i>Original</i> £421,500				
<i>Supplementary</i> 350,000	771,500	880,186		£108,686
NET TOTAL				Total Surplus to be surrendered
<i>Original</i> £68,649,000				
<i>Supplementary</i> 473,000	£ 69,122,000	68,549,150	£572,850	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.4.—The number of schools using Irish as a medium of instruction was less than anticipated.

A.5.—The number of choirs and orchestras entered for examination was less than expected.

D.—Claims for payment in respect of paper, printing and binding were greater than anticipated.

Vote 31

E.—Expenditure on courses was not as great as expected.

I.—Some claims for grants were not presented in time for payment within the year.

APPROPRIATIONS IN AID

						Estimated	Realised
						£	£
1. Examination fees of students	..	..	..	..	..	190,000	206,835
2. Sale of Irish text books	..	..	..	..	..	4,000	1,817
3. Miscellaneous receipts							
			<i>Original</i>	£7,500			
			<i>Supplementary</i>	80,000			
						87,500	92,251
4. Refund of portion of capital grants (Subhead H.2)							
			<i>Original</i>	£220,000			
			<i>Supplementary</i>	270,000			
						490,000	579,283
			TOTAL				
			<i>Original</i>	£421,500			
			<i>Supplementary</i>	350,000			
						£771,500	£880,186

1. The surplus was due to an increase in the number of candidates taking the certificate examinations and to an increase in the fee for appeals.

2. Receipts from the sale of Irish text books were less than expected.

3. The surplus was mainly due to the cancellation in 1976 of payable orders relating to the previous year which were listed as out of date by the Paymaster General's Office.

4. Accurate estimation is difficult due to uncertainty as to the amount of advances to be made and their time of repayment and as to the extent of prefabricated accommodation becoming available for resale.

NOTES

The expenditure charged to Subhead H.1. includes sums totalling £7,256 paid in settlement of three compensation claims arising from accidents at comprehensive schools.

Further expenditure of £43,357, on the construction of three Vocational Schools at Cavan, Athlone and Tullamore was charged to the Vote during the year. In addition, sums amounting to £20,768 were expended on the equipping of these schools bringing the total expenditure to £1,805,660 at 31st December, 1976.

D. Ó LAOGHAIRE,
Accounting Officer.

AN ROINN OIDEACHAIS,
10 Meitheamh, 1977.

I have examined the above Account and the appended Statement and Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Accounts and Statement are correct, subject to the observations in my Report.

SEÁN MAC GEARAILT,
Ard-Reachtair Cuntas agus Ciste.

STATEMENT OF LOANS

Issues of Loans towards building of Secondary Schools, and repayments thereof (Subheads H.2 and K.4)

Year ended	Amounts of Loans issued (1)	Repayments	
		Principal (2)	Interest (3)
	£	£	£
31st March, 1969	257,436	—	—
31st March, 1970	499,962	3,409	16,715
31st March, 1971	637,316	13,505	64,717
31st March, 1972	363,683	33,405	93,873
31st March, 1973	189,050	82,674	157,885
31st March, 1974	112,698	96,403	147,683
31st December, 1974	149,887	81,537	151,535
31st December, 1975	139,178	105,722	191,049
31st December, 1976	110,325	83,087	179,760
TOTAL .. £	2,459,535	499,742	1,003,217

Principal outstanding (1) £2,459,535—(2) £499,742=£1,959,793.

D. Ó LAOGHAIRE,
Accounting Officer.

10 Meitheamh, 1977.

REGISTRATION COUNCIL

ACCOUNT of the Receipts and Payments of the Registration Council (constituted under the Intermediate Education (Ireland) Act, 1914) during the year ended 31st December, 1976, in respect of Capital and Income.

CAPITAL ACCOUNT

	Securities £		Securities £
Balance on 1st January, 1976:		Balance on 31st December, 1976:	
War Loan, 3½% Stock	400	War Loan, 3½% Stock	400
6% Exchequer Stock, 1980/85		6% Exchequer Stock, 1980/85	
“A” Stock	725	“A” Stock	725
6% Exchequer Loan, 1985/90 ..	500	6% Exchequer Loan, 1985/90 ..	500
7% National Loan, 1987/92 ..	460	7% National Loan, 1987/92 ..	460
7½% E.S.B. Stock, 1988/93 ..	94	7½% E.S.B. Stock, 1988/93 ..	94
9½% National Loan, 1984/89 ..	3,874	9½% National Loan, 1984/89 ..	3,874
9½% Exchequer Loan, 1991/96 ..	1,500	9½% Exchequer Loan, 1991/96 ..	1,500
9% Conversion Loan, 1980/82 ..	200	9% Conversion Loan, 1980/82 ..	200
11% National Loan, 1993/98 ..	3,200	11% National Loan, 1993/98 ..	3,200
14% National Loan, 1985/90 ..	1,800	14% National Loan, 1985/90 ..	1,800
	£12,753		£12,753

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INCOME ACCOUNT

	£		£
Balance on 1st January, 1976 ..	1,385	Travelling and subsistence expenses of members of Council	249
Registration Fees	936	Payments to retired registered teachers and to the legal per personal representatives of deceased registered teachers out of surplus income under regulation 6 of the Registration Council Regulations ..	820
Dividends received	1,228		
		Balance on 31st December, 1976	2,480
	<u>£3,549</u>		<u>£3,549</u>

D. Ó LAOGHAIRE,
Accounting Officer.

AN ROINN OIDEACHAIS,
10 Meitheamh, 1977.

VOCATIONAL EDUCATION

Vote 32

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted, for Vocational Education, including a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Annual Grants to Vocational Education Committees ..	33,276,000	33,272,714	3,286	—
B.—Training of Teachers ..	770,500	711,469	59,031	—
C.—Grants under Section 109 of the Vocational Education Act, 1930	33,000	34,524	—	1,524
D.—Miscellaneous Vocational Education Services ..	15,000	14,605	395	—
E.—Contribution to Macra na Tuaithe (Grant-in-Aid) ..	70,000	70,000	—	—
F.—Examinations	140,000	138,939	1,061	—
G.—Payments in respect of Superannuation Charges ..	800,000	789,088	10,912	—
H.—Payments under Section 51 (6) of the Vocational Education Act, 1930	400,000	351,774	48,226	—
I.1.—Regional Technical Colleges —Running Costs	5,461,000	4,895,051	565,949	—
I.2.—Regional Technical Colleges —Student Assistance ..	400,000	385,000	15,000	—
I.3.—Regional and other Technical Colleges and specialist Teacher Training Colleges —Capital Costs	3,000,000	2,845,870	154,130	—
GROSS TOTAL£	44,365,500	43,509,034	857,990	1,524
			Surplus of Gross Estimate over Expenditure £856,466	
	Estimated	Realised	Surplus of Appropriations in Aid realised £254,211	
J.—Appropriations in Aid ..	929,500	1,183,711	Total Surplus to be surrendered £1,110,677	
NET TOTAL£	43,436,000	42,325,323		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Expenditure on courses for specialised teachers and on scholarships to students in Training Colleges of Home Economics was less than expected.

Vote 32

H.—The number of claims in respect of loans paid during the year was less than expected.

I.1.—Expansion of the service generally, although provided for in the estimate, did not materialise.

I.3.—The saving was due mainly to delay in the commencement of the next phase of building at the specialist teacher training college in Limerick.

APPROPRIATIONS IN AID

					Estimated	Realised
					£	£
1. Fees of candidates for examinations	..	..	..	..	68,000	79,518
2. Receipts from Church Temporalities Fund	..	..	..	..	30,000	30,000
3. E.E.C. Social Fund	..	..	..	..	831,000	1,074,031
4. Miscellaneous	..	..	..	..	500	162
					<u>£929,500</u>	<u>£1,183,711</u>

1. The number of candidates presented for examination was greater than expected.

3. Assistance from the European Social Fund in respect of training programmes carried out in 1974 was received in January, 1976 and was greater than expected. No payments were received from the fund during the year in respect of the 1975 training programmes.

4. These receipts are variable.

D. Ó LAOGHAIRE,
Accounting Officer.

AN ROINN OIDEACHAIS,
10 Meitheamh, 1977.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct, subject to the observations in my Report.

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

RESIDENTIAL HOMES AND SPECIAL SCHOOLS Vote 33

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1976,
compared with the sum granted, for expenses in connection with
Residential Homes and Special Schools.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Grants to Residential Homes	600,000	414,409	185,591	—
B.—Special Schools	476,200	346,291	129,909	—
C.—Conveyance Expenses ..	2,000	1,066	934	—
D.—Parental Moneys—Collection Expenses	600	57	543	—
E.—Building and Equipment Grants	250,000	167,025	82,975	—
F.—Courses in Child Care ..	45,000	32,360	12,640	—
G.—Free Travel for Parents and Guardians	2,200	2,190	10	—
H.—Residential Homes—Adapta- tions and Additional Ac- commodation	50,000	50,000	—	—
GROSS TOTAL .. £	1,426,000	1,013,398	412,602	—
			Surplus of Gross Estimate over Expenditure £412,602	
	Estimated	Realised	Deficiency of Appropria- tions in Aid realised £1,141	
I.—Appropriations in Aid ..	2,000	859	Net Surplus to be surrendered £411,461	
NET TOTAL .. £	1,424,000	1,012,539		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A transfer from a capitation grant to a budget method of financing the homes, which was expected to cost more and for which increased provision was made, did not take place. The number of children in residential homes was less than expected. The resultant savings were partly offset by the payment of special deficiency grants to St. Joseph's School, Clonmel.
- B.—Discussions between officers of the Department and the Directors of the special schools resulted in ways and means of reducing expenditure. Further savings were due to the fact that St. Joseph's School, Clonmel, was not constituted a special school and its grants were paid out of Subhead A.
- C.—Conveyance expenses were less than anticipated.

Vote 33

- D.—Parental moneys collected by the Garda Síochána in respect of which commission was payable, were less than anticipated, with a consequent decrease in the cost of collection.
- E.—Building did not proceed as rapidly as anticipated and some final accounts were not cleared for payment within the year.
- F.—The cost of running the child care course at Kilkenny, was less than expected and expenditure on in-service courses was less than anticipated.

APPROPRIATIONS IN AID

The amount of parental moneys collected was less than anticipated due to a decrease in the number of children for whom maintenance orders were made.

D. Ó LAOGHAIRE,
Accounting Officer.

AN ROINN OIDEACHAIS,
10 Meitheamh, 1977.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct, subject to the observations in my Report.

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted, for grants-in-aid of An tÚdarás um Ard-Oideachas, certain Higher Education Institutions and Services and the Dublin Institute for Advanced Studies.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GRANTS-IN-AID				
A.1.—An tÚdarás Um Ard-Oideachas—General Expenses <i>Original</i> £153,700 <i>Supplementary</i> 1,900	155,600	155,600	—	—
A.2.—An tÚdarás Um Ard-Oideachas—General (Non-Capital) Grants to Universities and Colleges and Designated Institutions of Higher Education <i>Original</i> £20,681,560 <i>Supplementary</i> 724,110	21,405,670	21,405,670	—	—
A.3.—An tÚdarás Um Ard-Oideachas—Building Grants to Universities and Colleges and Designated Institutions of Higher Education ..	2,600,000	2,600,000	—	—
A.4.—An tÚdarás Um Ard-Oideachas—Capital Equipment Grants to Universities and Colleges and Designated Institutions of Higher Education	50,000	50,000	—	—
B.1.—National Institute of Higher Education, Limerick—Current Expenditure <i>Original</i> £1,047,400 <i>Less Supplementary</i> 120,000	927,400	927,400	—	—
B.2.—National Institute of Higher Education, Dublin—Current Expenditure <i>Original</i> £60,000 <i>Less Supplementary</i> 20,000	40,000	33,368	6,632	—
C.—Dublin Dental Hospital—Dental Education Grant <i>Original</i> £602,000 <i>Less Supplementary</i> 233,000	369,000	332,103	36,897	—

Vote 34

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
D.—Cork Hospitals Board— General Expenses <i>Original</i> £5,000 <i>Less Supplementary</i> 4,750	250	150	100	—
E.—Thomond College of Education—Current Expenditure <i>Original</i> £457,040 <i>Less Supplementary</i> 58,260	398,780	398,780	—	—
F.1.—Grant-in-Aid Fund for Capital Building Costs and Planning Expenses of Third Level Institutions not Funded by an tÚdarás Um Ard-Oideachas <i>Original</i> £400,000 <i>Less Supplementary</i> 97,000	303,000	121,025	181,975	—
F.2.—Grant-in-Aid Fund for Capital Equipment Costs of Third Level Institutions not funded by An tÚdarás Um Ard-Oideachas	1,100,000	1,045,986	54,014	—
G.—Dublin Institute for Advanced Studies	563,300	553,500	9,800	—
GROSS TOTAL <i>Original</i> £27,720,000 <i>Supplementary</i> 193,000 —£	27,913,000	27,623,582	289,418	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £289,418	
H.—Appropriations in Aid ..	97,000	153,315	Surplus of Appropriations in Aid realised £56,315	
NET TOTAL <i>Original</i> £27,623,000 <i>Supplementary</i> 193,000 —£	27,816,000	27,470,267	Total Surplus to be surrendered £345,733	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.2.—The saving was mainly due to delay in recruiting staff.

C.—The saving was mainly due to delay in filling new posts.

D.—Planning of the new Cork Dental Hospital did not proceed as quickly as anticipated.

F.1.—The final accounts of the National Institute of Higher Education, Limerick and of the Thomond College of Education were not cleared within the year and projects in hand by the Cork Hospital's Board and the Dublin Dental Hospital progressed more slowly than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. National Institute of Higher Education, Limerick—Student fees	77,000	72,735
2. Thomond College of Education—Student fees	20,000	57,225
3. Miscellaneous	—	23,355
	<u>£97,000</u>	<u>£153,315</u>

1. Student intake was less than expected and accordingly the fees received were less than estimated.
2. There was an increase in the rate of fees and some fees in respect of the year 1975 were not received until 1976.
3. A sum of £23,355 was received from the Thomond College of Education in respect of interest for the period 1973 to 1976 on unexpended grant.

NOTE

Bank interest amounting to £341,559 was earned in prior years by An t-Údarás Um Ard-Oideachas and was transferred to an Income and Expenditure Account for Special Grants. The sum of £212,771 was expended out of this account up to 31st December, 1976. This account has been terminated with effect from 31st March, 1977 on the instructions of the Minister for Education.

GRANT-IN-AID FUND FOR CAPITAL BUILDING COSTS AND PLANNING EXPENSES OF THIRD LEVEL INSTITUTIONS NOT FUNDED BY AN tÚDARÁS UM ARD-OIDEACHAS

	£
Grant-in-Aid, 1976	121,025
Expenditure, 1976	121,025
Balance on 31st December, 1976	Nil

GRANT-IN-AID FUND FOR CAPITAL EQUIPMENT COSTS OF THIRD LEVEL INSTITUTIONS NOT FUNDED BY AN tÚDARÁS UM ARD-OIDEACHAS

	£
Balance on 1st January, 1976 Dr.	3,904
Grant-in-Aid, 1976	1,045,986
Expenditure, 1976	1,042,082
Balance on 31st December, 1976	Nil

D. Ó LAOGHAIRE,
Accounting Officer.

AN ROINN OIDEACHAIS,
10 Meitheamh, 1977.

I have examined the above Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion these Accounts are correct, subject to the observations in my Report.

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

Vote 35

NATIONAL GALLERY

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted, for the salaries and expenses of the National Gallery, including certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	159,000	153,778	5,222	—
B.—Travelling and Incidental Expenses	21,000	13,742	7,258	—
C.—Post Office Services	3,500	1,727	1,773	—
D.—Purchase and Repair of Pictures (Grant-in-Aid) ..	16,000	16,000	—	—
E.—Conservation of Works of Art (Grant-in-Aid)	5,500	5,500	—	—
F.—Purchase of Books and Journals (Grant-in-Aid) ..	5,000	5,000	—	—
GROSS TOTAL	£ 210,000	195,747	14,253	—
			Surplus of Gross Estimate over Expenditure £14,253	
	Estimated	Realised	Deficiency of Appropriations in Aid realised £764	
G.—Appropriations in Aid ..	2,000	1,236	Net Surplus to be surrendered £13,489	
NET TOTAL	£ 208,000	194,511		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A sum of £5,800 was received from the Vote for Remuneration (No. 51).
- B.—Saving due to less travelling than expected, and less advertising and exhibition expenses due to holding fewer exhibitions than planned.
- C.—Telephones, telegrams and postage were less than expected due to fewer exhibitions.

APPROPRIATIONS IN AID

Demand for reproductions variable and growth was less than anticipated.

EXTRA REMUNERATION (exceeding £200)

Thirty attendants and two cleaners received sums varying from £201 to £864 in respect of overtime. The total amount paid in respect of overtime was £19,147.

GRANTS-IN-AID ACCOUNT

	Purchase and Repair of Pictures	Conservation of Works of Art	Purchase of Books and Journals
	£	£	£
Balance from 1975 ..	530	2,606	170
Grant-in-Aid, 1976	16,000	5,500	5,000
	16,530	8,106	5,170
Expended, 1976 ..	14,897	7,407	4,450
	1,633	699	720
Balance to 1977 ..£			

JAMES WHITE,
Accounting Officer.

NATIONAL GALLERY,
26th April, 1977.

I have examined the above Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Accounts are correct.

SEÁN MAC GEARAILT,
Ard-Reachtair Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted, for the salaries and expenses of the Offices of the Minister for Lands and of the Irish Land Commission, including certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	3,235,600	3,261,917	—	26,317
B.1.—Travelling and Incidental Expenses	310,000	363,995	—	53,995
B.2.—Post Office Services ..	292,000	299,911	—	7,911
C.—Legal Expenses	80,000	48,813	31,187	—
D.—Statutory Contributions to Land Bond Fund, Local Loans Fund and Church Temporalities Fund ..	2,039,570	2,019,410	20,160	—
E.—Deficiencies from Sales of Land Bonds allocated to Government Departments	30,000	65,850	—	35,850
F.—Deficiency of Income from Untenanted Land	5	—	5	—
G.1.—Payment to Grant-in-Aid Fund for Land Purchases under Farmers' Retirement Scheme (Grant-in-Aid) ..	2,000,000	2,000,000	—	—
G.2.—Payment to Grant-in-Aid Fund for General Land Purchases (Grant-in-Aid)	350,000	350,000	—	—
G.3.—Life Annuities and Premiums—E.E.C. Directive No. 72/160	451,400	252,318	199,082	—
G.4.—Life Annuities (Land Act, 1965), Advances, Compensation and Auctioneers' Commission	32,000	23,213	8,787	—
H.—Gratuities to ex-Employees ..	12,000	10,304	1,696	—
I.—Improvement of Estates, etc.	1,405,400	1,415,686	—	10,286
J.—Adjustment Advances ..	15	—	15	—
K.—Losses by Default, Accident, etc.	10	671	—	661

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL ..£	10,238,000	10,112,088	260,932	135,020
			Surplus of Gross Estimate over Expenditure £125,912	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct— L.—Appropriations in Aid ..	816,000	1,157,519	£341,519	
NET TOTAL£	<u>9,422,000</u>	<u>8,954,569</u>	Total Surplus to be surrendered <u>£467,431</u>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Excess due to implementation of the Interim National Wage Agreement 1976.
- B.1.—Excess due to motor mileage increases, decentralisation expenses and cost of computerisation of salaries for P.A.Y.E. purposes.
- B.2.—Excess due mainly to increase in telephone charges.
- C.—Saving in legal costs due mainly to a slower pace than envisaged in completion of cases under the Farmers' Retirement Scheme (see Subhead G.3).
- D.—Saving due to issue of Land Bonds at 15% instead of 16% as anticipated.
- E.—Excess due to unforeseen number of claims by Revenue Commissioners which necessitated sale of Land Bonds below par.
- G.3.—Problems in clearing title, difficulties in price negotiations in a period of rising land values and a significant decline in new applications received during the year resulted in a shortfall in the anticipated number of completed cases qualifying for premium and life annuity payments under the Farmers' Retirement Scheme.
- G.4.—Saving mostly due to death of annuitants under the 1965 Act Scheme.
- H.—Estimated as accurately as possible.
- I.—Excess due to increases in wages and price of materials.
£693 was spent on eliminating contamination of the water supply of an adjoining holding caused by effluent from the holding of a Land Commission migrant (F.63/1/54).
£485 was paid to cover increases in Social Insurance liability during the currency of seven building contracts (S.9/2/70).
- K.—Compensation totalling £360 was paid in three cases, made up of £105 for loss of a bullock in the course of fencing operations, £135 in respect of an unsatisfactory meadow letting and £120 (including costs) as damages for trespass by stock (F.63/1/54).
An *ex-gratia* payment of £311 was made to a Clerical Assistant in respect of a personal injuries claim arising out of an accident at work (E.109/83/67).

Vote 36

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from Church Temporalities Fund:—		
(i) Estimated cost of administration and management (44 and 45 Vict., c. 71 (sec. 4))	7,000	7,000
(ii) Interest on Church Surplus Grant (No. 27 of 1923 (sec. 9 (3)) and No. 14 of 1941 (sec. 50))	60,500	60,000
2. Fees and costs recovered	3,000	1,824
3. Surplus income of Rent and Interest Accounts	200,000	349,508
4. Excess annuities, etc. (Land (Finance) Rules, 1956, Rules 3 and 4 (1) (a) and (b) (i) (ii))	460,000	630,116
5. Contributions towards improvements expenditure	28,000	48,357
6. Receipts from the resale of land purchased under the Farmers' Retirement Scheme (E.E.C. Directive 72/160)	12,000	12,601
7. Reimbursement from European Agricultural Guidance and Guarantee Fund	1,000	570
8. Miscellaneous	44,500	47,543
	<u>£816,000</u>	<u>£1,157,519</u>

3. Receipts from lettings made through auctioneers were much higher than anticipated.
4. Sales for cash of properties acquired other than for Land Bonds greatly exceeded expectations.
5. The increase in anticipated receipts arose from allottees opting to pay in cash rather than by annuity instalments for improvement works on their allotments.
8. Deposit receipt interest (£45,000) exceeded estimate and reflected the increases in interest rates payable by the Central Bank which were more than sufficient to offset the fall in amounts deposited due to the closure of the Associated Banks.

EXTRA REMUNERATION (exceeding £200)

The Chief Examiner of Title received £466 from Vote 41 for acting as part-time registrar of the Labour Court.

A total of £6,507 was paid in respect of overtime during the year, including sums varying from £523 to £925 to four Messengers for extra duties and a sum of £236 to a Staff Officer in connection with salaries work.

NOTES

Fees (stamps) amounting to £4,353 in respect of this service were received during the year.

Under Sections 13 and 24, Statute of Limitations, 1957, the Land Commission lost title to five annuities totalling £3 and arrears thereof.

Sums ranging from £5 to £355 and amounting in all to £629 in respect of grazing, meadow and turbary rents due by four tenants were written off as irrecoverable (D.305/1/63 and F.63/1/54).

Losses of tools and equipment to the value of £693 were written off (D.305/1/63 and S.201/2/75).

Work to the value of £12,129 was performed free of charge on the Land Commission computer for other Government Departments.

Well-boring work to the value of £3,715 was provided free of charge by the Land Commission for the Forest and Wildlife Service.

An officer seconded to the Commission of the European Communities was paid £6,302 in respect of remuneration without repayment.

Details of expenditure on Commissions, Committees and Special Inquiries on account of which payments were made in 1976 are as follows:—

Commission or Committee	Year of Appointment	Expenditure (by Subhead) to 31st December, 1976
Inter-Departmental Review Committee on Land Structure Policy	1976	£ 2,384 (A) 169 (B.1)

GRANT-IN-AID FUND FOR LAND PURCHASES UNDER FARMERS' RETIREMENT SCHEME

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1976

						£
Balance on 1st January, 1976	..	..	..	..	..	1,401,931
Grant-in-Aid, 1976	..	..	..	..	..	2,000,000
						<u>3,401,931</u>
Expenditure, 1976	..	..	..	..	..	1,469,450
Balance on 31st December, 1976	..	..	..	..	..	<u>£1,932,481</u>

GRANT-IN-AID FUND FOR GENERAL LAND PURCHASES

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1976

						£
Balance on 1st January, 1976	..	..	..	..	..	157,651
Grant-in-Aid, 1976	..	..	..	..	..	350,000
						<u>507,651</u>
Expenditure, 1976	..	..	..	..	..	213,700
Balance on 31st December, 1976	..	..	..	..	..	<u>£293,951</u>

J. O'MAHONY,
Accounting Officer.

28th April, 1977.

I have examined the above Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion these Accounts are correct, subject to the observations in my Report.

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted, for salaries and expenses in connection with Forestry, and for payment of certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	3,838,000	3,805,363	32,637	—
B.1.—Travelling and Incidental Expenses	724,000	812,086	—	88,086
B.2.—Post Office Services ..	135,000	141,775	—	6,775
C.1.—Payment to Grant-in-Aid Fund for the Acquisition of Land (Grant-in-Aid) ..	330,000	330,000	—	—
C.2.—Forest Development and Management	9,845,000	8,951,772	893,228	—
C.3.—Sawmilling	119,000	111,789	7,211	—
D.—Grants for Afforestation Purposes	25,000	16,941	8,059	—
E.—Forestry Education	108,000	75,411	32,589	—
F.—John F. Kennedy Park ..	87,000	64,033	22,967	—
G.—Game Development and Management	130,000	147,751	—	17,751
H.—Conservation (Grant-in-Aid) Account	50,000	50,000	—	—
I.—Agency, Advisory and Special Services	110,000	105,320	4,680	—
GROSS TOTAL	£ 15,501,000	14,612,241	1,001,371	112,612
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £888,759	
J.—Appropriations in Aid	2,500,000	3,295,432	Surplus of Appropriations in Aid realised £795,432	
NET TOTAL	£ 13,001,000	11,316,809	Total Surplus to be surrendered £1,684,191	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to staff vacancies partly offset by increases in salaries.

B.1.—Provision of £40,000 for computer rental was not required. Excess due mainly to underestimation of travelling expenses.

B.2.—Excess due to increased charges for postal and telephone services.

C.2.—Saving due to improved techniques and to reduced expenditure on buildings and on manures, offset by increased cost of purchase and maintenance of machinery.

Miscellaneous expenditure under the subhead includes the following:—

- (1) £20,000 in settlement of a claim arising out of an accident to a man employed by the Forest and Wildlife Service on a contract basis (P.7/1/76).
- (2) £295 costs to the Solicitors for the legal personal representative of a deceased forest worker in whose case an *ex-gratia* payment had been made in 1975 (P.7/10/75).
- (3) £421 for damage caused in accidents involving vehicles of the Forest and Wildlife Service (S.48/2/51).
- (4) £146 for damage to property of an employee and others arising from the operations of the Forest and Wildlife Service (D.305/1/63).
- (5) £30 for damage to personal and other property arising out of forest fires (D.305/1/63).
- (6) £50 to contractors in respect of increases in employers' Social Welfare contributions arising after the dates of tenders (S.9/2/64).

C.3.—Saving due to reduction in running expenses.

D.—Applications for planting grants were less than expected.

E.—Saving due to reduced number of trainees.

F.—Saving due to overestimation of labour and plant costs.

G.—Excess due to claims for grants being higher than expected.

APPROPRIATIONS IN AID								Estimated	Realised
								£	£
FOREST RECEIPTS:									
Sales of timber	..	..	..	..	..	..	..	2,100,000	2,802,725
Rents (housing, grazing, shooting, etc.)	..	..	..	..	..	..	..	50,000	65,348
Sale of houses to Foresters	..	..	..	..	..	..	..	200,000	178,106
Miscellaneous	..	..	..	..	..	..	..	50,000	56,263
SAWMILL RECEIPTS:									
Receipts from Sawmills (Subhead C.3.)	..	..	..	..	..	..	..	100,000	192,990
								<u>£2,500,000</u>	<u>£3,295,432</u>

Surplus arose in sales of timber due to market buoyancy.

Miscellaneous Appropriations in Aid comprise:—

	£
Receipts at Forest Parks	14,634
Sale of plants and seeds	6,697
Sale of hay and straw	5,445
Sale of sites	4,223
Sale of venison	3,409
Refund of air fares (from E.E.C.)	2,844
Prints of film "Oisín"	2,629
Compensation for trespass	2,245
Miscellaneous items (under £2,000)	14,137

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EXTRA REMUNERATION (exceeding £200)

Twelve officers received amounts varying from £249 to £1,162 in respect of overtime. The total amount paid for overtime was £8,315.

NOTES

The following items were written off:—

£72,447—losses resulting from forest fires (S.86/7/39 and D.305/1/63).

£3,880—losses by theft (D.305/1/63).

£69—deficiencies of tools at forest centres (D.305/1/63).

£138—loss (including legal costs) in respect of timber unpaid for (S.86/9/57).

£329—unrecovered overpayments for or in lieu of annual leave (D.305/1/63).

£40—miscellaneous losses in two cases (D.305/1/63).

Plants valued at £250 were transferred, without charge, to the Senator Billy Fox Memorial Park (D. 307/4/61).

GRANT-IN-AID FUND FOR THE ACQUISITION OF LAND

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1976

	£
Balance on 1st January, 1976	404,379
Grant-in-Aid, 1976	330,000
Amount received from sundry sources for the sale of land, etc.	45,897
	<hr/>
	780,276
Expenditure, 1976	450,230
Balance on 31st December, 1976	<hr/>
	£330,046

CONSERVATION (GRANT-IN-AID) ACCOUNT

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1976

	£
Balance on 1st January, 1976	254,068
Grant-in-Aid, 1976	50,000
Receipts	11
	<hr/>
	304,079
Expenditure, 1976	76,011
Balance on 31st December, 1976	<hr/>
	£228,068

A. W. DUGGAN,
Accounting Officer.

28th April, 1977.

I have examined the above Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion these Accounts are correct, subject to the observations in my Report.

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

ABSTRACT ACCOUNTS OF SAWMILLING OPERATIONS FOR THE YEAR ENDED 31st DECEMBER, 1976

MANUFACTURING ACCOUNT

	Cong	Dundrum	Total		Cong	Dundrum	Total
	£	£	£	Trading Account—Cost of goods produced	£		£
Value of raw material	43,675	37,036	80,711	.. ..	112,469		217,186
Carriage inward	12,503	8,423	20,926	.. ..		
Cost of raw material	56,178	45,459	101,637				
Factory wages	49,030	54,416	103,446				
Electricity	3,195	2,513	5,708				
Repairs and maintenance	4,066	2,329	6,395				
	£ 112,469	104,717	217,186		£ 112,469	104,717	217,186

TRADING ACCOUNT

	£	£	£		£	£	£
Stock of finished goods at 1st January, 1976	14,969	20,164	35,133	Sales (a)	£	£	£
Add cost of goods produced	112,469	104,717	217,186	.. ..	118,466	138,242	256,708
Less stock of finished goods at 31st December, 1976	127,438	124,881	252,319				
Cost of goods sold (a)	27,636	9,599	37,235				
Profit and Loss Account—Gross Profit	99,802	115,282	215,084				
	18,664	22,960	41,624				
	£ 118,466	138,242	256,708		£ 118,466	138,242	256,708

(a) Including supplies for Department's use

PROFIT AND LOSS ACCOUNT

	Cong	Dundrum	Total	Trading Account—Gross Profit	Cong	Dundrum	Total
	£	£	£		£	£	£
Foresters' salaries and other office expenses	10,450	8,082	18,532	..	18,664	22,960	41,624
Insurance (notional)	748	728	1,476				
Depreciation—Buildings	444	464	908				
Machinery	1,077	1,701	2,778				
	12,719	10,975	23,694				
	5,945	11,985	17,930				
Net Profit	£ 18,664	22,960	41,624		£ 18,664	22,960	41,624

	Cong	Dundrum	Total
	£	£	£
Gross Capital Investment in Fixed Assets at 31st December, 1975	50,744	46,872	97,616
Less Aggregate Depreciation to 31st December, 1975	28,635	20,109	48,744
Net Capital Investment in Fixed Assets at 31st December, 1975	22,109	26,763	48,872
Add Capital Investment in Fixed Assets in year ended 31st December, 1976	14,872	19,170	34,042
	36,981	45,933	82,914
Less Depreciation in year ended 31st December, 1976 (as shown above)	1,521	2,165	3,686
Net Capital Investment in Fixed Assets at 31st December, 1976	35,460	43,768	79,228
Add Value of Stock at 31st December, 1976	27,636	9,599	37,235
Capital employed at 31st December, 1976	£63,096	£53,367	£116,463

The provision for depreciation in these accounts represents capital in fact refunded to the Exchequer (merged in Appropriations in Aid). The aggregate of such provisions must therefore be deducted from the Gross Capital Investment figures to determine the capital currently employed.

A. W. DUGGAN,
Accounting Officer.

28th April, 1977.

Féach freisin Tuarascáil an Ard-Reachtaire Cuntas agus Ciste

CUNTAS ar an suim a caitheadh, sa bhliain dar chríoch an 31 Nollaig, 1976, i gcomparáid leis an suim a deonadh, le haghaidh tuarastail agus costais Roinn na Gaeltachta, maille le deontais le haghaidh tithe agus ildeontais-i-gcabhair.

Seirbhís	Deontas	Caiteachas	Caiteachas i gcomparáid le Deontas	
			Níos lú ná mar a Deonadh	Níos mó ná mar a Deonadh
A.—Tuarastail, Pá agus Liúntais	£ 300,000	£ 272,720	£ 27,280	£ —
B.—Costais Taistil agus Costais Theagmhasacha	38,500	35,063	3,437	—
C.—Seirbhísí Poist	14,000	13,968	32	—
D.—Tithe Gaeltachta	400,000	351,342	48,658	—
E.—Scéimeanna Feabhsúcháin sa Ghaeltacht	1,250,000	1,093,288	156,712	—
F.—Scéimeanna Cultúrtha agus Sóisialacha	850,000	818,013	31,987	—
G.—Focalocht le Ciste na Gaeilge (Deontas-i-gCabhair) ..	430,000	430,000	—	—
H.1.—Gaeltarra Éireann—Caitheachas Reatha (Deontas-i-gCabhair)	850,000	850,000	—	—
H.2.—Gaeltarra Éireann—Caitheachas Caipitil (Deontas-i-gCabhair)	4,000,000	2,350,000	1,650,000	—
MÓR-IOMLÁN £	8,132,500	6,214,394	1,918,106	—
			Farasbarr ag an Meastachán Iomlán ar an gCaiteachas £1,918,106	
			Farasbarr sna Leithris-i-gCabhair a fuarthas	
Baintear de— I.—Leithris-i-gCabhair	Mar a measadh 6,500	Mar a fuarthas 16,920	£10,420	
GLAN-IOMLÁN £	8,126,000	6,197,474	Farasbarr Iomlán atá le tabhairt suas £1,928,526	

FÁLTAIS BHREISE INÍOCHTA LEIS AN STÁTCHISTE

Díbhinn ó Arramara Teoranta £3,900

MÍNIÚ AR CHÚISEANNA NA DIFRÍOCHTA IDIR AN CAITEACHAS AGUS AN DEONTAS

A.-B.—Folúntais san fhoireann ba mhó ba chúis leis na sábhálacha.

D.—Críochnaíodh níos lú oibre ná mar a bhíodhas ag súil leis.

E.—Is mar seo a leanas a bhí an caiteachas ar na deontais i ndáil le:—

	£
Bóithre	230,276
Uisce agus séarachas	84,324
Muirreibreacha	355,520
Talmhaíocht agus gairneoireacht	75,854
Forbairt chomharchumann	169,535
Coláistí Gaeilge	22,675
Iar-bhunscoileanna	10,000
Hallai	52,315
Cóiríocht saoire	32,219
Córas leictreachais ar oileáin	5,554
Áiseanna chaitheamh aimsire	46,862
Saoráidí ilghnéitheacha	8,154
	<hr/>
	£1,093,288

Ní raibh an dul chun cinn le córas leictreachais ná le muirreibreacha chomh tapaídh agus a measadh. Maidir leis an gcaiteachas ar chóiríocht saoire, bhain £24,870 de le deontais, nach dtéann thar £200 in aon chás áirithe, chun tithe a chóiriú do chuairteoirí. Íocadh an chuid eile mar dheontais fhorlíontacha (de bhreis ar dheontais Bhord Fáilte Éireann) sna cásanna seo a leanas:—

	£
Óstán na Sceilge, An Daingean, Co. Chiarraí	2,500
Óstán Bhenner, An Daingean, Co. Chiarraí	1,500
Óstán Dhún an Óir, Baile an Fheirtéaraigh, Co. Chiarraí	784
Galfchúrsa Cheann Sibéal, Baile an Fheirtéaraigh, Co. Chiarraí	1,000
Óstán Ghobnatan, Baile Mhic Íre, Co. Chorcaí	65
Teach Aíochta na Páirce, an Spidéal, Co. na Gaillimhe	1,500
	<hr/>
	£7,349

F.—Is mar a leanas a bhí an caiteachas ar na deontais chun cabhrú le:—

	£
Tuismitheoirí nó caomhnóirí daltaí áirithe arb í an Ghaeilge gnáth-theanga an teaghlaigh acu	88,340
Daltaí Gaeltachta ar chúrsaí oiliúna áirithe	9,764
Lucht iostais a choinníonn foghlaiméoirí aitheanta Gaeilge	511,301
Tréimhseacháin Ghaeilge agus nuachtáin le nuacht reatha i nGaeilge	71,563
Gearrscannáin Ghaeilge	199
Comhaltas Ceoltóirí Éireann	52,000
Siamsa Tíre	27,483
Feabhsú coláistí Gaeilge lasmuigh den Ghaeltacht	11,383
Córas Iompair Éireann—cailíteanas ar an “Galway Bay” do sheirbhís bhreise idir Gaillimh agus Arainn	32,321
Cailíteanas ar an “Naomh Ciarán” don tseirbhís idir Dún na Séad agus Cléire	9,049
Seirbhísí ilghnéitheacha	4,610
	<hr/>
	£818,013

H.2.—Níor tuilleadh an oiread agus a measadh a thuillfí de na deontais a íocann Gaeltarra Éireann ar mhaithe le tionscail (ach cuireadh airleacan breise ón bPríomh-Chiste ar fáil do Ghaeltarra).

LEITHRIS-I-GCABHAIR

	Measta	Mar a fuarthas
	£	£
1. Aisghnóthú tuarastal oifigeach ar iasacht ag Bord na Gaeilge	6,000	1,645
2. Aisloc iasachtaí	5	—
3. Fáltais ilghnéitheacha	495	15,275
	<u>£6,500</u>	<u>£16,920</u>

1. Folúntais gan líonadh ba mhó ba chúis leis an laghdú.

3. Ní féidir fáltais mar seo a mheas go cruinn. Is iad is mó atá san áireamh ná (i) fáltais eisceach-túil (£11,730) ón Roinn Rialtais Áitiúil, mar réiteach idir-Ranna chun cuid de dheontais fhorlontacha d'fheirmeoirí faoi ghrúpseimeanna uisce sa tréimse ó 1 Aibreán, 1974, go dtí 31 Nollaig, 1975 a aisloc le Roinn na Gaeltachta agus a fháil ón Roinn Talmhaí-ochta, agus (ii) suimeanna (£1,478 san iomlán) in orduithe focaíochta a eisíodh roimh 1 Eanáir, 1976 agus a cuireadh ar ceal ina dhiaidh sin tar éis dóibh dul as dáta.

LUACH SAOTHAIR BHREISE (thar £200)

Fuair Oifigeach Feidhmiúcháin £375 mar rúnaí ar Arramara Teoranta. Suim £288 ar fad a caitheadh ar gabhair.

NÓTA

Tá suim £3,522 i gcuntas Roinne eile do thuarastal oifigigh ar iasacht ag an Roinn seo agus tá suim £500 sa chuntas seo do thuarastal oifigigh ar iasacht chuig Roinn eile.

CUNTAS CHISTE NA GAEILGE

	£
Fuilleach ar 1 Eanáir, 1976	27,660
Deontas-i-gCabhair, 1976	430,000
	<u>457,660</u>

focaíochtaí le:—

	£
Bord na Gaeilge	60,000
Bord na Leabhar Gaeilge	40,242
Comhdháil Náisiúnta na Gaeilge	95,000
Gael-Linn	107,419
Conradh na Gaeilge	49,986
An tOireachtas	20,000
An Comhlachas Náisiúnta Drámaíochta	20,000
Taibhdhearc na Gaillimhe	18,000
Amharclann Ghaoth Dobhair	2,400
Cumann na Sagart	4,000
Cumann na bhFiann	4,500
	<u>421,547</u>

Fuilleach ar 31 Nollaig, 1976	<u>£36,113</u>
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L. TÓIBÍN,

Oifigeach Cuntasíochta.

21 Aibreán, 1977.

Do scrudaigh mé na Cuntais sin thuas de réir forálacha an *Exchequer and Audit Department's Act, 1921*. Fuair mé an t-eolas agus na mínithe a bhí uaim, agus de thoradh an iniúchtha atá déanta agam, deimhním gurb é mo thuairim, faoi réir a bhfuil ráite agam i mo Thuarascáil, go bhfuil na Cuntais sin cruinn.

SEÁN MAC GEARAILT,

Ard-Reachtaire Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Agriculture and Fisheries, including certain services administered by that Office, and for payment of certain subsidies and sundry grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GENERAL ADMINISTRATION				
A.1.—Salaries, Wages and Allowances <i>Original</i> £13,048,000 <i>Supplementary</i> 1,250,000	14,298,000	14,292,228	5,772	—
A.2.—Consultancy Services ..	10	—	10	—
A.3.—Travelling and Incidental Expenses <i>Original</i> £1,300,000 <i>Supplementary</i> 300,000	1,600,000	1,650,724	—	50,724
A.4.—Post Office Services ..	410,000	433,925	—	23,925
A.5.—Advertising and Publicity	174,000	147,451	26,549	—
A.6.—Consultative Councils, Inquiries and Reports ..	18,000	11,168	6,832	—
EDUCATION, RESEARCH AND ADVISORY SERVICES				
B.1.—University Colleges ..	3,674,984	3,110,919	564,065	—
B.2.—Veterinary College <i>Original</i> £295,000 <i>Supplementary</i> 10,200	305,200	303,827	1,373	—
B.3.—Agricultural Schools and Farms <i>Original</i> £1,782,000 <i>Supplementary</i> 60,000	1,842,000	1,648,125	193,875	—
B.4.—Private Agricultural Schools, etc.	755,000	786,933	—	31,933
B.5.—An Foras Talúntais—Grant-in-Aid for General Purposes	5,600,000	5,600,000	—	—
B.6.—An Foras Talúntais—Grant-in-Aid for Capital Purposes	50,000	50,000	—	—
B.7.—Research and Testing ..	600,000	512,757	87,243	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
B.8.—County Committees of Agriculture	3,500,000	3,479,379	20,621	—
B.9.—Scholarships and Training	202,000	127,131	74,869	—
B.10.—Farm Apprenticeship Board—Grant for General Expenses <i>Original</i> £27,500 <i>Supplementary</i> 15,800	43,300	43,300	—	—
B.11.—Technical Assistance ..	75,000	54,566	20,434	—
B.12.—Irish Agricultural Organisation Society—Grant for General Expenses ..	20,000	20,000	—	—
B.13.—Irish Countrywomen's Association—Grant for General Expenses ..	20,000	20,000	—	—
B.14.—Macra na Feirme—Grant for General Expenses ..	25,000	25,000	—	—
B.15.—Errigal Co-operative Society Ltd.—Grant for General Expenses	4,000	—	4,000	—
B.16.—Federation of Irish Bee-Keepers' Association—Grant for General Expenses	500	500	—	—
B.17.—Prizes at Shows, etc. ..	7,437	7,496	—	59
B.18.—National Agricultural Advisory, Education and Research Authority ..	10	—	10	—
LIVESTOCK IMPROVEMENT AND ERADICATION OF DISEASE				
C.1.—Improvement of Livestock	347,000	323,298	23,702	—
C.2.—Bovine Tuberculosis Eradication <i>Original</i> £15,100,000 <i>Less Supplementary</i> 10,500,000	4,600,000	3,460,800	1,139,200	—
C.3.—Brucellosis Eradication <i>Original</i> £12,500,000 <i>Less Supplementary</i> 5,000,000	7,500,000	5,351,837	2,148,163	—
C.4.—General Disease Control and Eradication. . . .	12,000	4,657	7,343	—

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
C.5.—Payment to Bovine Tuberculosis and Brucellosis Eradication Schemes Hardship Fund (Grant-in-Aid) <i>Original</i> £ — <i>Supplementary</i> 1,000,000	1,000,000	1,000,000	—	—
PRODUCTION AND DEVELOPMENT AIDS				
D.1.—Lime and Fertilisers <i>Original</i> £6,230,000 <i>Less Supplementary</i> 800,000	5,430,000	5,876,510	—	446,510
D.2.—Land Project <i>Original</i> £1,510,000 <i>Supplementary</i> 2,040,000	3,550,000	3,703,743	—	153,743
D.3.—Farm Buildings and Water Supplies <i>Original</i> £1,800,000 <i>Supplementary</i> 620,000	2,420,000	2,486,824	—	66,824
D.4.—Beef Cattle Incentive Scheme <i>Original</i> £3,400,000 <i>Less Supplementary</i> 1,100,000	2,300,000	2,106,734	193,266	—
D.5.—Sheep Headage Grants <i>Original</i> £830,000 <i>Less Supplementary</i> 460,000	370,000	348,319	21,681	—
D.6.—Small Farm (Incentive Bonus) Scheme <i>Original</i> £800,000 <i>Less Supplementary</i> 200,000	600,000	579,300	20,700	—
D.7.—Poultry and Eggs	114,000	111,688	2,312	—
D.8.—Horticulture (including Glasshouses) <i>Original</i> £170,500 <i>Supplementary</i> 127,000	297,500	300,850	—	3,350
D.9.—Grain Storage Loans ..	5	—	5	—
D.10.—Miscellaneous Schemes ..	17,000	21,656	—	4,656
D.11.—Miscellaneous Equipment etc., Grants	105,000	97,031	7,969	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
D.12.—Cattle Feed Vouchers— Advance to Supplement Meat Industry Fund to Subsidise Cattle Feed Vouchers	10	—	10	—
MARKETING SUPPORTS AND AIDS				
E.1.—Promotion of Sales of Dairy Produce Abroad ..	25,000	25,000	—	—
E.2.—Subsidies on Milk and Dairy Produce Original £25,203,000 Less Supplementary 1,700,000	23,503,000	23,800,167	—	297,167
E.3.—Mutton and Lamb Exports Original £100,000 Less Supplementary 50,000	50,000	29,694	20,306	—
E.4.—Cereals	10	446	—	436
E.5.—Potato Market Support ..	20,000	17,943	2,057	—
OTHER SERVICES				
F.1.—Agricultural Credit Corpora- tion	22,800	9,762	13,038	—
F.2.—Interest Subsidy Scheme for Livestock	86,000	62,928	23,072	—
G.—Agricultural Wages Board ..	54,000	38,224	15,776	—
H.—An Chomhairle Olla—Grant- in-Aid for General Ex- penses	65,000	62,300	2,700	—
I.1.—Córás Beostoic agus Feola— Grant-in-Aid for General Expenses	500,000	500,000	—	—
I.2.—Beef Classification Scheme	1,000	12	988	—
J.—Bord na gCapall—Grant-in- Aid for General Expenses	647,000	647,000	—	—
K.—International Co-operation	118,000	108,967	9,033	—
L.1.—Payment to World Food Programme (Grant-in- Aid) Account (Grant-in- Aid)	400,000	400,000	—	—
L.2.—Food and Agriculture Organisation—Contrib- utions to Schemes ..	36,000	35,579	421	—

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.3.—Gorta (Grant-in-Aid) ..	18,750	18,750	—	—
L.4.—Food aid Convention under International Wheat Ag- reement	600,000	560,630	39,370	—
SCHEMES OPERATED IN IMPLEMENTATION OF E.E.C. REGULATIONS AND DIREC- TIVES				
M.1.—Farm Modernisation Scheme <i>Original</i> £10,000,000 <i>Supplementary</i> 2,340,000	12,340,000	12,565,598	—	225,598
M.2.—Dairy Herds Conversion Scheme	180,000	136,363	43,637	—
M.3.—Aids to Farmers in Certain Less Favoured Areas ..	13,500,000	12,732,895	767,105	—
M.4.—Socio-Economic Informa- tion Services	25,000	3,115	21,885	—
M.5.—Vocational Training for Farmers	117,000	125,499	—	8,499
M.6.—Incidental Expenses arising out of Market Intervention <i>Original</i> £16,000,000 <i>Supplementary</i> 8,400,000	24,400,000	24,591,563	—	191,563
M.7.—Cattle Slaughter Premiums Scheme <i>Original</i> £10 <i>Supplementary</i> 38,000	38,010	12,050	25,960	—
M.8.—Interest Subsidy on Loans for the Retention of Young Cattle	8,000	2,071	5,929	—
M.9.—Grant under E.E.C. In- dividual Projects Scheme	8,000	—	8,000	—
M.10.—Special Premium on Ex- ports of Beef to the United Kingdom <i>Original</i> £1,500,000 <i>Supplementary</i> 200,000	1,700,000	1,637,579	62,421	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
M.11.—Aids to Horticultural Producer Groups ..	25,000	—	25,000	—
GROSS TOTAL				
Original £143,783,526				
Less Supplementary 3,409,000				
£ 140,374,526	136,222,811		5,656,702	1,504,987
			Surplus of Gross Estimate over Expenditure £4,151,715	
	Estimated	Realised		
Deduct—				
N.—Appropriations in Aid			Surplus of Appropriations in Aid realised	
Original £29,422,526				
Less Supplementary 5,048,000				
24,374,526	24,570,929		£196,403	
NET TOTAL				
Original £114,361,000				
Supplementary 1,639,000				
£ 116,000,000	111,651,882		Total Surplus to be surrendered £4,348,118	

EXTRA RECEIPTS PAYABLE TO EXCHEQUER

	Estimated	Realised
	£	£
Interest on Exchequer advances for the purchase, etc., of creameries	35,076	35,076
Receipts under the Land Project	—	321
Miscellaneous	—	8,062
	£35,076	£43,459

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.4.—An excess in expenditure on telephones and postal services was partly offset by a saving on miscellaneous expenses.

A.5.—Expenditure on advertising was less than expected.

A.6.—Fewer reports on agricultural conditions than estimated were received. Proposed feeding experiments with poultry were not held. In addition expenditure on other items of the subhead was less than expected.

B.1.—The contract for the new agriculture building at Belfield was placed later than expected with the result that work on the building did not commence until late in the year. Progress on the dairy science project at University College, Cork was slower than anticipated due mainly to foundation problems. Provision for expenditure arising from the merging of the U.C.D. and T.C.D. faculties of veterinary medicine was not fully utilised because the merging was not fully completed by the end of the year.

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- B.3.—The main saving arose on the provision for new farm buildings as work did not progress during the year to the extent envisaged. A proposed purchase of poultry stock at the Munster Institute was not made because the fitting of a poultry laying unit was not completed in time. Fewer pigs were carried at Kildalton College because of delays in the erection of a piggery unit. The savings together with savings on the general expenses of Mellowes College and the Botanic Gardens were partly offset by excess expenditure on Ballyhaise and Clonakilty agricultural stations.
- B.7.—The main savings were on the provisions for (a) the general expenses of the potato farm at Raphoe where, due to planning and tendering difficulties, it was not possible to commence work on the erection of new buildings until late in the year; (b) the cereal variety testing programme as expenditure on replacements, repairs and additions to machinery and equipment and on labour costs was less than estimated; (c) the cereal seed certification scheme largely because some accounts were not received in time for clearance and payment by the end of the year; (d) the quarantine station at Spike Island as only one importation of cattle took place instead of two as planned. The savings were partly offset by excess expenditure on some other items of the subhead.
- B.9.—Claims for grants towards the cost of farm training centres received from County Committees of Agriculture were less than expected. Fewer awards fell to be made under the farm apprenticeship scheme than had been provided for.
- B.11.—Some claims for grants towards the cost of approved projects were not received until after the end of the year.
- B.15.—No payments arose under this subhead.
- B.17.—The contribution towards the Irish Stakes at the Curragh was increased by £105 during the year. The excess was partly offset by a saving on another item.
- C.1.—Savings on (i) the purchase of stock cattle due to the phasing down of the leasing scheme; (ii) payments to artificial insemination stations because two of the stations did not slaughter progeny until after the end of the year with the result that grants were not claimed until 1977; (iii) cattle performance testing as some accounts were not received for payment until 1977. The savings were partly offset by excess expenditure on other items of the subhead.
- C.2. and C.3.—Owing to the curtailment of testing as a result of the dispute involving veterinary surgeons, expenditure under the schemes was less than estimated.
- C.4.—Claims by County Councils for grants towards the cost of erection of sheep-dipping baths did not come up to expectations. No expenditure arose under the provision for warble fly eradication.
- D.1.—An upward trend in the amount of fertiliser purchased and in the quantities of ground limestone delivered in the latter part of the year caused the excess on the provision.
- D.4.—Participation in the scheme did not reach the level expected.
- D.5.—The number of applicants under the scheme was less than estimated.
- D.10.—Excess expenditure on the seed distribution scheme due to an increase in the number of applicants and the high cost of seed potatoes was partly offset by savings on other items of the subhead.
- D.11.—Some claims for recoupment from County Committees of Agriculture in respect of forage harvesting equipment were not received in time for payment in 1976.
- E.3.—The saving arose because deficiency payments fell to be made in only two weeks during the year.
- E.4.—Some accounts due by the former Bord Gráin were paid from this subhead during the year.
- E.5.—The saving arose because recoupment to Irish Potato Marketing Ltd., in respect of market support operations was made by way of payment on account pending final determination of the actual cost involved.

- F.1.—Certain subvention payments were terminated during the year.
- F.2.—Claims were slower in coming to hand than anticipated.
- G.—The saving was due to staff vacancies and to expenditure on travelling and incidental expenses being less than expected.
- I.2.—Final decisions have yet to be made on the operation and financing of the scheme. Expenditure was confined to minor items of equipment.
- K.—The cost of attendance at meetings abroad was less than estimated.
- L.4.—The cost of wheat bought was less than expected.
- M.2.—A number of claims were not ready for payment by the end of the year.
- M.3.—It was not possible in the time available to process and pay all applications by the end of the year.
- M.4.—Implementation of the services did not progress as rapidly as envisaged when the estimate was made.
- M.5.—The year 1976 was the first full year of operation of the scheme and closer estimation was not possible.
- M.7.—Some claims, which were expected to be paid in 1976, could not be cleared for payment before the end of the year.
- M.8.—One account was not received in time for payment before the end of the year.
- M.9.—Work on only one of the two approved projects commenced during the year but was not completed, so no payments arose.
- M.11.—No producer organisation qualified for aid under the scheme during 1976.

APPROPRIATIONS IN AID

				Corres- ponding Debit Subhead	Estimated £	Realised £
1. Recoupment of salaries, etc., of officers on loan to outside bodies						
<i>Original</i>	£30,000					
<i>Supplementary</i>	13,000					
				A.1	43,000	47,670
2. Receipts from clinique and other fees, etc., at Veterinary College						
<i>Original</i>	£20,000					
<i>Less Supplementary</i>	8,000					
				B.2	12,000	12,214
3. Receipts from students' fees, sale of livestock and farm produce, etc., at Agricultural Schools and Farms						
<i>Original</i>	£420,000					
<i>Supplementary</i>	50,000					
				B.3	470,000	487,505
4. Receipts from sale of vaccines, livestock, farm produce, etc., at Veterinary Research Laboratory and farm at Abbotstown and recoupment of quarantine expenses at Spike Island ..				B.7	114,000	122,355

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		Corres- ponding Debit Subhead	Estimated £	Realised £
5. Receipts from sale and leasing of livestock ..		C.1	148,000	182,633
6. Receipts from sale of cattle slaughtered under Bovine Tuberculosis Eradication Scheme				
<i>Original</i>	£6,000,000			
<i>Less Supplementary</i> ..	<u>4,650,000</u>	C.2	1,350,000	1,383,918
7. Receipts from sale of cattle slaughtered under the Brucellosis Eradication Scheme				
<i>Original</i>	£3,800,000			
<i>Less Supplementary</i> ..	<u>2,050,000</u>	C.3	1,750,000	1,813,021
8. Receipts from fees in respect of poultry hatchery licences, blood-testing fees and from sale of white turkeys, poultry, eggs, etc.				
<i>Original</i>	£60,000			
<i>Supplementary</i>	<u>40,000</u>	D.7	100,000	97,544
9. Repayment of advances under Grain Storage (Loans) Act, 1951, etc.				
<i>Original</i>	£60,000			
<i>Supplementary</i>	<u>21,000</u>	D.9	81,000	81,071
10. Receipts from sale of seeds, manures, etc., at reduced prices under Special Schemes		D.10	5,000	6,193
11. Receipts from United Kingdom Government for Irish mutton and lamb imported into the United Kingdom				
<i>Original</i>	£80,000			
<i>Less Supplementary</i>	<u>20,000</u>	E.3	60,000	48,248
12. Receipts from licences, inspection fees, etc., under Fresh Meat Acts and Pigs and Bacon Acts				
<i>Original</i>	£500,000			
<i>Less Supplementary</i>	<u>340,000</u>		160,000	160,495
13. Receipts from seed testing fees, certification fees, licensing fees, etc., and receipts from Backweston Farm				
<i>Original</i>	£176,000			
<i>Supplementary</i>	<u>50,000</u>		226,000	243,908
14. Receipts from E.E.C. under Farm Modernisation Scheme				
<i>Original</i>	£200,000			
<i>Supplementary</i>	<u>80,000</u>	M.1	280,000	280,290
15. Recoupment from E.E.C. of part cost of premiums paid to producers under the Dairy Herds Con- version Scheme				
<i>Original</i>	£280,000			
<i>Less Supplementary</i>	<u>65,000</u>	M.2	215,000	215,026

		Corresponding Debit Subhead	Estimated £	Realised £
16. Receipts from E.E.C. under Scheme of Aids to Farmers in Less Favoured Areas				
<i>Original</i>	£2,500,000			
<i>Less Supplementary</i> ..	2,499,000	M.3	1,000	—
17. Recoupment from E.E.C. of part cost of Socio-Economic Information Service and Vocational Training for Farmers		M.4 & M.5	2,000	3,059
18. Recoupment from E.E.C. of incidental expenses arising out of market intervention				
<i>Original</i>	£13,400,000			
<i>Supplementary</i> ..	4,100,000	M.6	17,500,000	17,471,971
19. Receipts from the United Kingdom Government in respect of the special premium on exports of beef to the United Kingdom				
<i>Original</i>	£1,500,000			
<i>Supplementary</i> ..	200,000	M.10	1,700,000	1,680,107
20. Receipts from Church Temporalities Fund ..			10,000	10,000
21. Other Receipts				
<i>Original</i>	£117,526			
<i>Supplementary</i> ..	30,000			
			147,526	223,700
TOTAL				
<i>Original</i>	£29,422,526			
<i>Less Supplementary</i> ..	5,048,000			
			£24,374,526	£24,570,929

1. A receipt which was not expected until 1977 was received during the year.
4. Increased receipts at the veterinary research laboratory and farm at Abbotstown due to higher prices for livestock were partly offset by a deficiency in receipts at the quarantine station at Spike Island as only one importation of cattle took place instead of two as planned.
5. Surplus due to increased participation in the milk recording scheme and higher receipts than expected on other items.
10. Surplus due to an increase in the number of participants in the seed distribution scheme and the higher cost of seed was partly offset by deficiencies on other items.
11. The deficiency in receipts arose because no payment on account fell to be made by the United Kingdom government in respect of imports of Irish carcase mutton and lamb during the period April to December, 1976. The amounts received were in respect of previous fatstock years.
13. The surplus arose on (i) the Cereal seed certification schemes due to an increase in the amount of certified seed from the 1975 harvest and the charging of higher fees; (ii) the Guinness grant as receipts for fifteen months were received during the year and (iii) Backweston farm because of higher prices obtained for livestock and seeds.
16. The first instalment from the E.E.C. was not received until after the close of the year.

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17. Recoupment from the E.E.C. is made in the year following that in which the expenditure is incurred. Eligible expenditure by the County Committees of Agriculture during 1975 was greater than anticipated and the 1976 recoupment was correspondingly greater.
21. Miscellaneous receipts are variable and cannot be closely estimated.

EXTRA REMUNERATION (exceeding £200)

An Assistant Secretary received an allowance of £800 from the Industrial Development Authority for acting as a member of the Authority, and another received an allowance of £520 from Córas Beostoic agus Feola for acting as a member of the company.

A Chief Economist received an allowance of £606 from Vote 42 for acting as a member of An Coimisiún Dumpála.

A Principal received an allowance of £520 from the Pigs and Bacon Commission for acting as a member of the Commission.

An Agricultural Inspector received an allowance of £300 for acting as chief officer of An Chomhairle Olla.

A County Development Team Secretary on loan from the Department of Finance received a gratuity of £550 for special duties.

Two hundred and thirty officers of the Department's veterinary staff received gratuities ranging from £216 to £688 in respect of additional work.

One hundred and fifty-three Agricultural Officers received amounts ranging from £201 to £1,650 for extra duties including supervisory work, in respect of varying periods.

Six Agricultural Officers and one Ship Inspector received amounts ranging from £234 to £1,428 from Vote 44 for services as night telephonists.

Eleven officers received allowances ranging from £206 to £850 for attendance at certain meetings abroad. The total expenditure in respect of such allowances was £6,262.

Four hundred and forty-three employees received sums varying from £201 to £3,090 in respect of overtime, Sunday duty, etc. The total expenditure on overtime was £408,572.

NOTES

Subhead A.3 includes expenditure of £225 on gifts to distinguished visitors to Ireland and on gifts made by the Minister, on the occasion of visits abroad (D.306/24/63).

This account includes the following *ex-gratia* payments:—

£1,188 to sixteen herd owners in respect of cattle which failed to pass the tuberculin test under the Bovine Tuberculosis Eradication Scheme. In eight cases the animals died before valuation and in the remaining eight after valuation but before they could be collected for slaughter.

£831 to five herd owners in respect of attested animals in which lesions were discovered on post-mortem examination at factories. Subhead C.2 (S.90/11/67).

£1,388 to thirteen herd owners in respect of cattle which failed to pass the test under the Brucellosis Eradication Scheme. In six cases the animals died before valuation and in the remaining after valuation but before they could be collected for slaughter. Subhead C.3 (S.90/11/67).

£143 to a company in respect of a vehicle damaged as a result of an accident in which a vehicle, the property of the Department was involved. Subhead B.2 (D.306/25/62).

£197 to seven employees of the Department in respect of medical expenses incurred as the result of accidents in the course of their work. Subheads A.3 and B.7 (E.109/20/76).

The following sums were written off with the sanction of the Minister for Finance:—

Reference	Amount	
D.306/29/63	£2,400	Bovine Tuberculosis Eradication Scheme: Cost price of human tuberculin, the use of which was discontinued consequent on a decision to change over to a test using bovine tuberculin. The human tuberculin was destroyed. Subhead C.2.
S.85/19/54	£2,100	Value of hay and straw destroyed in a fire at Mellows Agricultural College.

M. J. BARRY,
Accounting Officer.

22nd April, 1977.

I have examined the above Account and the appended Statement and Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Accounts and Statement are correct subject to the observations in my Report.

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

STATEMENT OF LOAN SECURITIES AND AMOUNTS REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS, ETC., ON 31ST DECEMBER, 1976

(Capital amounts only)

	£
Advances under the Grain Storage (Loans) Act, 1951	345,950
Loans to Beef Export Industry	941,972
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable)	(a) 69,475
Miscellaneous	25
	<u>£1,357,422</u>

(a) Reducible, if certain conditions are complied with, to £24,640.

M. J. BARRY,
Accounting Officer.

22nd April, 1977.

WORLD FOOD PROGRAMME (GRANT-IN-AID)

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE WORLD FOOD PROGRAMME ACCOUNT IN THE YEAR ENDED
31st DECEMBER, 1976

RECEIPTS		PAYMENTS	
	£		£
Balance on 1st January, 1976	Contribution to World Food Programme
Transfer from Oireachtas Vote 39 (Subhead L.1)	Balance on 31st December, 1976
	228,000		516,203
	400,000		111,797
	£628,000		£628,000

M. J. BARRY,
Accounting Officer.

22nd April, 1977.

BOVINE TUBERCULOSIS AND BRUCELLOSIS ERADICATION SCHEMES HARDSHIP FUND (GRANT-IN-AID)

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE BOVINE TUBERCULOSIS AND BRUCELLOSIS ERADICATION SCHEMES HARDSHIP FUND IN THE PERIOD ENDED 31st DECEMBER, 1976

RECEIPTS	PAYMENTS
Transfer from Oireachtas Vote 39 (Subhead C.5)	Balance on 31st December, 1976
£ .. 1,000,000	£ .. 1,000,000
£1,000,000	£1,000,000

M. J. BARRY,
Accounting Officer.

22nd April, 1977.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted, for salaries and expenses in connection with Sea and Inland Fisheries, including sundry grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.1.—Salaries, Wages and Allowances	£ 470,000	£ 457,032	£ 12,968	—
A.2.—Consultancy Services ..	10	—	10	—
B.1.—Travelling and Incidental Expenses	65,000	87,201	—	22,201
B.2.—Post Office Services ..	26,000	25,184	816	—
C.1.—Sea Fisheries Development	180,000	104,142	75,858	—
C.2.—Fishery School	10,000	2,979	7,021	—
C.3.—Main Fishery Harbour Works, including payments to the Fishery Harbour Centres Fund	850,000	671,928	178,072	—
C.4.—Fishery Harbour Centres Fund—Grants under Fishery Harbour Centres Act, 1968	7,500	7,500	—	—
C.5.—Miscellaneous Marine Schemes	10,000	2,530	7,470	—
C.6.—Construction of Exploratory Fishing Vessels	40,000	—	40,000	—
D.1.—An Bord Iascaigh Mhara—Administration and Current Development (Grant-in-Aid)	1,425,000	1,425,000	—	—
D.2.—An Bord Iascaigh Mhara—Capital Development (Grant-in-Aid)	3,750,000	2,750,000	1,000,000	—
D.3.—Repayment of Advances ..	120,000	120,000	—	—
E.—Inland Fisheries Development	608,000	616,625	—	8,625
F.—The Inland Fisheries Trust Incorporated (Grant-in-Aid)	525,000	525,000	—	—
G.—The Salmon Research Trust of Ireland Incorporated (Grant-in-Aid)	9,200	9,200	—	—
H.—Grants under E.E.C. Individual Projects Scheme ..	5,000	150	4,850	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL ..£	8,100,710	6,804,471	1,327,065	30,826
			Surplus of Gross Estimate over Expenditure £1,296,239	
	Estimated	Realised	Surplus of Appropriations in Aid realised £5,394	
Deduct— I.—Appropriations in Aid ..	13,710	19,104	Total Surplus to be surrendered £1,301,633	
NET TOTAL£	8,087,000	6,785,367		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.1.—Excess expenditure on travelling and subsistence expenses due to (i) increased rates, including carry-over from previous year (ii) additional travelling to E.E.C. meetings and (iii) increased advertising costs. The excess was partly offset by a saving on miscellaneous expenses.
- C.1.—The principal savings arose on (i) the provisions for training schemes for fishermen mainly because the number of boys who completed training was fewer than expected (ii) the provision for scientific investigations largely because some equipment did not fall due for payment and (iii) the provision for the operational expenses of the exploratory vessel because it was taken out of commission during the year. The savings were partly offset by excess expenditure on other items
- C.2.—Some equipment ordered during the year was not received and some accounts for equipment received had not come to hand by the end of the year.
- C.3.—The saving arose because of delays in the commencement of some harbour works.
- C.5.—Unforeseen delays arose in the commencement of works.
- C.6.—No expenditure was incurred within the year because progress on preliminary planning work in connection with the new exploratory research vessel was slower than expected.
- D.2.—The saving was due largely to delays in the delivery of fishing vessels.
- H.—E.E.C. approval was not forthcoming for any of the Inland Fishery projects put forward for grant aid in 1976.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Proceeds of fines and forfeitures incurred in respect of fishery offences	2,000	1,978
2. Lettings of fishing rights	4,500	4,148
3. Miscellaneous receipts	7,210	12,978
	£13,710	£19,104

2. Receipts were a little less than expected.

3. The surplus arose because of increased travelling on E.E.C. business with a resultant increase in refunds of travelling expenses by the E.E.C.

Vote 40

EXTRA REMUNERATION (exceeding £200)

A Principal received £400 for acting as a member of the Foyle Fisheries Commission. Five employees received sums varying from £206 to £554 in respect of overtime. The total expenditure on overtime was £2,165.

NOTES

Expenditure in respect of the Inland Fisheries Commission, which was set up in 1970-71, amounted to £55, bringing expenditure to 31st December, 1976, in connection with the Commission to £30,259 (Subhead E).

An *ex-gratia* payment of £9 was made to an employee of the Department in respect of medical expenses incurred as the result of an accident in the course of his work. Subhead B.I. (E. 109/20/76).

A. W. DUGGAN,
Accounting Officer.

29th June, 1977.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct, subject to the observations in my Report.

SEÁN MAC GEARAILT,
Ard-Reachtáire Cuntas agus Ciste.

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Labour, including certain services administered by that Office, and for payment of certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances <i>Original</i> £2,198,000 <i>Supplementary</i> 10	2,198,010	2,216,437	—	18,427
A.2.—Consultancy Services ..	—	20,500	—	20,500
B.—Travelling and Incidental Expenses	260,000	261,934	—	1,934
C.—Post Office Services	190,000	180,370	9,630	—
D.—Advertising and Publicity ..	25,000	30,136	—	5,136
E.—Commissions and Special Inquiries	10,000	1,523	8,477	—
F.—International Organisations	93,000	98,176	—	5,176
G.—Research	30,000	8,006	21,994	—
H.—Resettlement Allowances ..	120,000	124,553	—	4,553
I.—Career Information	5,000	1,573	3,427	—
J.1.—An Chomhairle Oiliúna—administration and general expenses (Grant-in-Aid) ..	8,500,000	7,550,000	950,000	—
J.2.—An Chomhairle Oiliúna—capital expenditure (Grant-in-Aid)	1,550,000	1,550,000	—	—
K.—National Industrial Safety Organisation (Grant-in-Aid)	5,000	—	5,000	—
L.—Irish Management Institute—Grant for Training ..	300,000	300,000	—	—
M.—Council for Education, Recruitment and Training of Hotel and Catering Workers (CERT)—Grant for Training	360,000	360,000	—	—
N.—Grants for Advisory Services for Emigrants	5,000	4,830	170	—

Vote 41

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
O.—Grants for Trade Union Education and Advisory Services	150,000	150,000	—	—
P.—Premium Employment Programme	1,250,000	1,093,098	156,902	—
GROSS TOTAL				
Original £15,051,000				
Supplementary 10				
£ 15,051,010	13,951,136	1,155,600	55,726	
			Surplus of Gross Estimate over Expenditure £1,099,874	
Deduct—	Estimated	Realised	Deficiency of Appropriations in Aid realised £27,059	
Q.—Appropriations in Aid	120,000	92,941		
NET TOTAL			Net Surplus to be surrendered	
Original £14,931,000				
Supplementary 10				
£ 14,931,010	13,858,195	£1,072,815		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—New Subhead (S.118/3/68 and E. 109/151/76). Expenditure met by savings on other Subheads.
- C.—Expenditure on telephones was less than expected.
- D.—Excess due to extra publicising of the terms of the draft proposals for National Pay Agreement 1976.
- E.—Expenditure was less than anticipated.
- F.—Excess due to unforeseen costs arising from the election of the Minister for Labour as President of the International Labour Organisation Annual Conference in June, 1976.
- G.—Saving was due to delay in carrying out a number of research projects.
- I.—Expenditure on translation and distribution of career leaflets was less than expected.
- J.1.—Saving arose because it was not possible to get some training projects organised and operational in the time available.
- K.—Grant was not paid to NISO because the organisation had sufficient reserves from previous years.
- P.—Applications for payment of premiums under P.E.P. scheme within the year were less than expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from Redundancy Fund under Section 56 of the Redundancy Payments Act, 1967 (Appeals Tribunal) ..	25,000	32,615
2. Receipts from European Social Fund	60,000	18,290
3. Miscellaneous	35,000	42,036
	<u>£120,000</u>	<u>£92,941</u>

1. The Redundancy Appeals Tribunal investigates claims under the Minimum Notice and Terms of Employment Act and the Redundancy Payments Acts. Only the actual expenditure incurred on Redundancy Appeals activities is recoverable under Section 56 of the Redundancy Payments Act, 1967. As this expenditure was greater than estimated, there was an increase in receipts.
2. While grants of £60,000 from the European Social Fund towards the Resettlement Assistance were approved only £18,290 was received during the year.
- 3 Extra receipts due mainly to refunds from the E.E.C. of travel and subsistence expenses of officers travelling abroad on E.E.C. business, plus refunds of salaries of officers on secondment to An Chomhairle Oiliúna, Industrial Development Authority, Civil Service Executive Union, Bord Gáis Eireann Teo., and Bord na Gaeilge.

EXTRA REMUNERATION (exceeding £200)

Two Executive Officers, three Clerical Officers, five Clerical Assistants and seven Messengers received sums ranging from £206 to £1,382 for overtime. The total cost of overtime amounted to £14,227.

NOTE

An extra-statutory payment of £125 was made to a haulage contractor in respect of a sum due to him by a person whose claim for resettlement expenses was later found to be ineligible under the regulations (S.118/3/67).

Details of expenditure on the various Commissions and Special Inquiries:—

Commission or Special Inquiry	Expenditure			
	Subheads		Total for year ended 31st December, 1976	Total Expenditure to 31st December, 1976
	E	A.1 A.2		
	£	£	£	£
Advisory Committee on Emigration ..	1,055	1,280	2,335	31,412
Women's Representative Committee ..	331	5,331	5,662	8,014
Banks Dispute Inquiry	137	548 (A.1) 20,500 (A.2)	21,185	21,185
		7,159 (A.1)		
Total	£ 1,523	20,500 (A.2)	29,182	60,611

T. Ó CEARBHAILL,
Oifigeach Cuntasalochta.

AN ROINN SAOTHAIR,
11 Bealtaine, 1977.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Industry and Commerce, including certain services administered by that Office, and for payment of certain subsidies, grants and sundry grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances	3,085,000	2,928,919	156,081	—
A.2.—Consultancy Services				
Original £287,000				
Supplementary 25,000	312,000	257,141	54,859	—
B.1.—Travelling and Incidental Expenses				
Original £355,000				
Supplementary 40,000	395,000	362,404	32,596	—
B.2.—Post Office Services	110,000	108,400	1,600	—
C.—Advertising and Publicity	100,000	50,391	49,609	—
D.—Geological Survey—Equipment, Stores and Maintenance	130,000	135,381	—	5,381
E.—Minerals Development	25,000	8,883	16,117	—
F.—Institute for Industrial Research and Standards (Grants-in-Aid)				
Original £3,200,000				
Supplementary 40,000	3,240,000	3,240,000	—	—
G.—International Organisations, etc.				
Original £50,000				
Supplementary 86,000	136,000	65,322	70,678	—
H.1.—Córás Tráchtála (Grant-in-Aid)				
Original £3,350,000				
Supplementary 225,000	3,575,000	3,575,000	—	—
H.2.—Kilkenny Design Workshops Limited—Administration and General Expenses (Grant-in-Aid)				
Original £300,000				
Supplementary 9,000	309,000	309,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.1.—Industrial Development Authority—Administration and General Expenses (Grant-in-Aid) <i>Original</i> £4,500,000 <i>Supplementary</i> 300,000	4,800,000	4,800,000	—	—
I.2.—Industrial Development Authority—Capital Expenditure (Grant-in-Aid) <i>Original</i> £53,500,000 <i>Less Supplementary</i> 2,085,990	51,414,010	50,961,879	452,131	—
I.3.—Industrial Development Authority—Grant for Industrial Housing <i>Original</i> Nil <i>Supplementary</i> £600,000	600,000	538,121	61,879	—
J.1.—Shannon Free Airport Development Company Limited—Administration and General Expenses (Grant-in-Aid) ..	750,000	750,000	—	—
J.2.—Shannon Free Airport Development Company Limited—Grants to Industrialists (Grant-in-Aid) ..	650,000	430,000	220,000	—
J.3.—Shannon Free Airport Development Company Limited—Housing Subsidies <i>Original</i> £250,000 <i>Supplementary</i> 71,000	321,000	321,000	—	—
J.4.—Shannon Free Airport Development Company Limited—Housing Grants	50,000	13,500	36,500	—
K.1.—Export Guarantee Arrangements under the Insurance Act, 1953 (as amended) ..	10	—	10	—
K.2.—Credit Financing of Certain Capital Goods Exports ..	400,000	30,387	369,613	—
L.—Technical Assistance <i>Original</i> £370,000 <i>Supplementary</i> 110,000	480,000	454,918	25,082	—
M.—Irish Productivity Centre (Grant-in-Aid) ..	300,000	300,000	—	—
N.—Commissions, Committees and Special Inquiries ..	45,000	12,206	32,794	—

Vote 42

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
O.1.—Shipbuilding Subsidy ..	£ 100,000	£ 98,872	£ 1,128	£ —
O.2.—Interest Subsidy to Shipping Finance Corporation Limited				
<i>Original</i> £480,000				
<i>Supplementary</i> 40,000	520,000	520,867	—	867
P.—National Development Association (Forbairt) (Grant-in Aid)	195,000	195,000	—	—
Q.—Miscellaneous Payments ..	50,000	6,365	43,635	—
R.—Wool Textile Industry—Provision for Temporary Assistance to aid Restructuring	10	—	10	—
S.—Grant to National Film Studios of Ireland Limited	250,000	250,000	—	—
T.—Investment in Mining Concerns				
<i>Original</i> £3,000,000				
<i>Less Supplementary</i> 3,000,000	—	—	—	—
U.—Science and Technology ..	700,000	701,764	—	1,764
V.1.—Bread Subsidy				
<i>Original</i> £10,750,000				
<i>Supplementary</i> 3,250,000	14,000,000	13,874,395	125,605	—
V.2.—Flour and Wheatmeal Subsidy				
<i>Original</i> £1,750,000				
<i>Supplementary</i> 375,000	2,125,000	2,145,870	—	20,870
GROSS TOTAL				
<i>Original</i> £89,082,020				
<i>Supplementary</i> 85,010	£ 89,167,030	87,445,985	1,749,927	28,882
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £1,721,045	
<i>Deduct—</i>				
W.—Appropriations in Aid				
<i>Original</i> £2,379,020				
<i>Supplementary</i> 85,000	2,464,020	2,537,859	£73,839	
NET TOTAL				
<i>Original</i> £86,703,000				
<i>Supplementary</i> 10	£ 86,703,010	84,908,126	Total Surplus to be surrendered £1,794,884	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—The saving was due to a reduction in expenditure on Technical Assistance and Casual Labour (saving £32,000), Training, Casual Labour and Special Projects in the Geological Survey Office (saving £40,000) and to staff vacancies remaining unfilled (saving £84,000).
- A.2.—Expenditure on consultancies was less than anticipated particularly in the case of the National Prices Commission where the saving was £48,000.
- B.1.—Claims for travelling and subsistence expenses were less than anticipated.
- C.—Saving due to reduction in expenditure on both Priceline advertising (£30,000) and the campaign to advertise the change-over to metrication (£26,000) offset by higher expenditure on other miscellaneous Departmental advertising (£6,000).
- D.—Claims from the Post Office Stores in respect of equipment purchased on behalf of the Geological Survey Office were received sooner than anticipated.
- E.—Expenditure on compensation for mineral rights acquired was less than anticipated (saving £4,400) and exploratory drilling on the North Clare Phosphate deposits commenced later than expected (saving £11,700.).
- G.—The saving was mainly due to the fact that, as Ireland did not become a member of the European Space Agency until December, 1976, only one twelfth of the annual subscription became payable (saving £78,000). There were offsetting increases in subscriptions to other International Organisations due to variation in rates of exchange.
- I.2.—The saving arose because of technical difficulties in respect of land acquisition by the Authority which delayed completion of purchase.
- I.3.—Expenditure on industrial housing was less than anticipated. See also under heading "Notes".
- J.2.—Claims for grants were not received from two firms which were expected to commence operations in 1976 (saving £190,000). In addition a number of smaller grants were not claimed for payment within the year.
- J.4.—Saving due to the reduced demand for new houses in the Shannon region.
- K.2.—The amount of interest subsidy paid was much less than originally estimated by the Banks operating the scheme. Forecasting is very difficult for this expenditure.
- L.—This saving was mainly due to applications for grants from the Distributive Sector being less than anticipated. Claims from the Manufacturing Sector also fell below expectations.
- N.—Expenditure by the National Consumer Advisory Council was not as great as anticipated, due to unavoidable delay in acquiring premises, furniture etc., (saving £21,866). The Motor Premiums Advisory Committee did not find it necessary to engage consultants during the year (saving £8,700). Expenditure by other Committees was less than expected (saving £2,228).
- Q.—In line with a slowdown in metrication activity in Britain a decision was taken to postpone metrication publicity here until 1977 (saving £41,625). Other miscellaneous expenditure was less than anticipated.
- V.1.—Claims for bread subsidy were less than anticipated.
- V.2.—Claims for flour and wheatmeal subsidy were greater than expected.

Vote 42

APPROPRIATIONS IN AID		Estimated	Realised
		£	£
1. Contributions and fees payable under the Weights and Measures Acts, 1878 to 1936.		15,000	12,588
2. Repayment of travel costs of certain journeys to E.E.C.			
	<i>Original</i>	£60,000	
	<i>Supplementary</i>	27,000	
		87,000	88,941
3. Fees under the Minerals Development Act, 1940, and the Petroleum and other Minerals Development Act, 1960.			
	<i>Original</i>	£1,932,000	
	<i>Supplementary</i>	40,000	
		1,972,000	2,004,364
4. Export Guarantee Premiums and Fees under the Insurance Act, 1953 (as amended)			
	<i>Original</i>	£135,000	
	<i>Supplementary</i>	18,000	
		153,000	155,280
5. Receipts under the Trade Marks Act, 1963 and Patents Act, 1964		235,000	264,342
6. Miscellaneous		2,020	12,344
	TOTAL		
	<i>Original</i>	£2,379,020	
	<i>Supplementary</i>	85,000	
		£2,464,020	£2,537,859

1. The amount recovered from the Department of Justice (in respect of fees collected by the Garda Síochána acting as *ex officio* Inspectors of Weights and Measures) was less than anticipated.
3. Receipts in respect of offshore petroleum licences, etc., were greater than anticipated (surplus approx. £200,000). There was an offsetting short-fall of approx. £168,000 in receipts from base metal mining due to a drop in metal prices.
4. Accurate estimation is not possible.
5. The surplus was due to an increase in the rate of fees charged and in the number of applications received.
6. These receipts are variable and cannot be closely estimated. They include receipts from Registry of Friendly Societies (£506); Registry of Business Names (£1,248); the Geological Survey Office (£734); refund of pension (£4,875) and forfeiture of wine licence deposits under E.E.C. regulations (£3,993).

EXTRA REMUNERATION (EXCEEDING £200)

An Assistant Secretary received £323 as a Director of Shannon Free Airport Development Company Limited from 1st January, 1976 to 13th August, 1976.

An Assistant Secretary received £800 as a member of the Industrial Development Authority.

Twelve Examiners in the Patents Office received sums varying from £1,102 to £2,637 for examining patents applications outside their normal hours of duty.

Ninety officers received sums varying from £203 to £2,382 for overtime. The total amount paid in respect of overtime was £70,470 of which £17,414 was recouped from Vote 43 in respect of typing, messenger and cleaning services.

Thirteen officers received sums varying from £209 to £467 in respect of allowances for duties as chairman or delegates at meetings abroad.

NOTES

This Account includes expenditure of approximately £2,633 in respect of remuneration of staff on loan, without repayment, to another Department.

The Account of another Department includes expenditure of approximately £5,303 in respect of remuneration of staff on loan, without repayment, to this Department.

Ex-gratia payments totalling £50 were paid to three officers in respect of damage to clothing and loss of personal effects in the course of official duties. Subhead B.1. (E. 109/41/41).

The amount of £538,121 issued to the Industrial Development Authority under Subhead I.3—Grant for Industrial Housing—included a sum of £362,161 paid to the Industrial Development Authority in respect of vacant rents payments to the National Building Agency. This latter sum, with accrued interest, was repaid to the Department in 1977, and brought to account as an Appropriation in Aid.—Department of Finance minute of 2nd March 1977.

Fees (stamps) were received as follows:—

Companies Registration	£ 227,223
Companies Registration (Limited Partnerships Act, 1907)	2

Details of expenditure on the various Commissions, Committees and Special Inquiries are as follows:—

Commission, Committee or Special Inquiry	Subheads		Total for year ended 31st December, 1976	Total Expenditure to 31st December, 1976
	N	Other		
	£	£	£	£
Committee to inquire into the Insurance Industry (1970–71) ..	2,696	(A) 3,858	6,554	99,762
Metric Advisory Committee for Distributors and Consumers (1971–72) ..	75	(A) 266	341	2,674
National Consumer Advisory Council (1973–74)	8,134	(A) 175	8,309	14,609
Motor Premiums Advisory Committee (1973–74)	1,301	(A) 889	2,190	9,965
Committee on Fiscal Policy in relation to Mining (1971–72)	—	—	—	4,343
	£ 12,206	5,188	17,394	131,353

J. C. HOLLOWAY,
Oifigeach Cuntasalochta

AN ROINN TIONSICAL AGUS TRÁCHTÁLA,
20 Aibreán, 1977.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

SEÁN MAC GEARAILT,
Ard-Reachtair Cuntas agus Ciste.

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Transport and Power, including certain services administered by that Office and for payment of certain subsidies and sundry grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	6,225,000	6,130,963	94,037	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £608,100				
<i>Less Supplementary</i> 300,000	308,100	233,016	75,084	—
B.2.—Post Office Services ..	505,000	476,335	28,665	—
B.3.—Cross-Channel Telephone Lines used for Civil Aviation	55,000	35,183	19,817	—
C.—Equipment, Stores and Maintenance				
<i>Original</i> £219,000				
<i>Less Supplementary</i> 39,000	180,000	165,642	14,358	—
D.1.—Grants to Córas Iompair Éireann				
<i>Original</i> £28,000,000				
<i>Supplementary</i> 3,900,000	31,900,000	31,900,000	—	—
D.2.—Córas Iompair Éireann Redundancy Compensation				
<i>Original</i> £225,000				
<i>Less Supplementary</i> 9,000	216,000	215,555	445	—
E.—Grants for Harbours				
<i>Original</i> £719,010				
<i>Less Supplementary</i> 610,000	109,010	91,913	17,097	—
BORD Fáilte Éireann				
F.1.—Grants under Section 2 of the Tourist Traffic Act, 1961 (Grants-in-Aid)				
<i>Original</i> £8,150,000				
<i>Less Supplementary</i> 100,000	8,050,000	8,000,000	50,000	—
F.2.—Development of Holiday Accommodation (Grant-in-Aid)	900,000	900,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.3.—Development of Supplementary Holiday Accommodation in Western Counties (Grant-in-Aid)	100,000	40,000	60,000	—
F.4.—Grants under the Tourist Traffic Acts, 1939 to 1975 (Grant-in-Aid)	1,300,000	1,235,000	65,000	—
G.1.—Acquisition of Land, Buildings, etc., at Airports Original £1,100,000 Less Supplementary 638,000	462,000	450,509	11,491	—
G.2.—Constructional Works at Airports, including furnishing of Buildings Original £1,500,000 Less Supplementary 380,000	1,120,000	1,119,103	897	—
H.—Transport of Staff ..	25,000	27,170	—	2,170
I.—Electronic Equipment ..	420,000	255,829	164,171	—
J.—Shannon Free Airport Development Company Limited — Administration and General Expenses (Grant-in-Aid)	450,000	450,000	—	—
K.1.—Wreck and Salvage, Relief of Distressed Seamen, etc.	500	52	448	—
K.2.—Pensions and Allowances to Seamen or their Dependents and Medical Expenses of Seamen (No. 19 of 1946)	30,000	29,578	422	—
L.—Expenses in connection with International Organisations Original £849,660 Less Supplementary 200,000	649,660	499,630	150,030	—
M.—Technical Assistance ..	26,000	21,471	4,529	—
N.—Rural Electrification Original £1,913,000 Less Supplementary 27,000	1,886,000	1,885,872	128	—
O.—Grants for Bottled Gas Installations	2,000	1,375	625	—
P.—Commissions, Committees and Special Inquiries ..	3,000	4,870	—	1,870

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Q.—Grants for the Improvement of Roads to Generating Stations	13,000	11,540	1,460	—
R.—Rent on Lands, etc., at Airports	1,500	857	643	—
S.—Investment Grants for Ships	62,000	61,716	284	—
T.—An Bord Fuinnimh Núicléigh (Grant-in-Aid)	80,000	67,000	13,000	—
U.—Grant to Royal National Lifeboat Institution ..	20,000	20,000	—	—
V.—Grant to Aer Rianta Teoranta for payment to the Irish Airlines (General Employees) Superannuation Fund				
<i>Original</i>	£65,000			
<i>Less Supplementary</i>	14,000			
	51,000	45,976	5,024	—
W.—Grant to Air Companies ..	115,000	134,851	—	19,851
X.—Town Gas Subsidy				
<i>Original</i>	£1,800,000			
<i>Less Supplementary</i>	70,000			
	1,730,000	1,614,298	115,702	—
Y.—Repayment to the Central Fund of advance under Tourist Traffic Acts ..	1,230	1,229	1	—
GROSS TOTAL				
<i>Original</i>	£55,483,000			
<i>Supplementary</i>	1,513,000			
	£ 56,996,000	56,126,533	893,358	23,891
			Surplus of Gross Estimate over Expenditure £869,467	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>		
Z.—Appropriations in Aid				
<i>Original</i>	£3,000,000			
<i>Supplementary</i>	1,380,000			
	4,380,000	4,205,705		£174,295
NET TOTAL				
<i>Original</i>	£52,483,000			
<i>Supplementary</i>	133,000			
	£ 52,616,000	51,920,828		Net Surplus to be surrendered £695,172

ERRATUM

On page 129 insert the following explanation :—

“ Q. — The authorised amounts were not fully expended in three cases.”

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving under this subhead is attributable to a slight over-estimation in the cost of implementing the National Pay Agreement in 1976.
- B.1.—Savings arose mainly because of the postponement of certain Eurocontrol training courses and the reduction in expenditure on the Energy Conservation Campaign and other incidental expenses.
- B.2.—Recoupment to the Department of Posts and Telegraphs of salaries, etc., of engineers (Aviation and Marine Radio Services) was less than originally estimated and resulted in an overall saving.
- B.3.—Savings resulted because of delay in finalising the new accounting arrangements which necessitated the opening of this new subhead.
- C.—Savings resulted from unforeseeable delay in acquiring equipment for the Coast Life Saving Service.
- E.—Savings arose mainly because retention monies, in respect of works carried out, had not been approved for payment within the year.
- F.3.—Savings arose because a number of projects, in respect of which grants were payable, were not completed within the financial year.
- H.—Excess due to an increase in bus fares during the year which became effective from 1st March, 1976.
- I.—Savings arose because of a slowing down in the procurement of new equipment due to the reorganisation of the Aviation Radio Service.
- K.1.—The pattern of expenditure under this subhead is irregular and accurate estimation is not possible.
- L.—Savings arose because of a reduction in expenditure on travelling and subsistence, and on subscriptions and contributions to international organisations.
- M.—Savings are due to a reduction in the amount of grant payable.
- O.—Applications for grants were not as high as expected due to a drop in demand for bottled gas installations.
- P.—Excess results from additional expenditure on printing and binding the Report of the Commission of Inquiry into the Salaries and Conditions of Service of Certain Aviation Grades and in the payment of an honorarium to a member of the Commission.
- R.—The acquisition of marker sites, for which provision was made in the estimate, did not proceed as quickly as expected.
- T.—Savings were due to the unexpected delay in the recruitment of staff for an Bord Fuinnimh Núicléigh.
- V.—Savings arose because the transfer of the remaining departmental staff to Aer Rianta was not finalised within the financial year.
- W.—The excess resulted from the devaluation of sterling in relation to the dollar.
- X.—Savings arose because the consumption of gas in the financial year did not reach the expected level.

Vote 43

APPROPRIATIONS IN AID

			Estimated	Realised
			£	£
1. Fees under the Air Navigation and Transport Acts, 1936 to 1966.				
	<i>Original</i>	£95,700		
	<i>Less Supplementary</i>	34,000	61,700	61,044
2. Receipts under the Merchant Shipping and Mercantile Marine Acts.				
	<i>Original</i>	£16,000		
	<i>Less Supplementary</i>	6,000	10,000	6,782
3. Surplus on Aer Rianta Teoranta, Operating Accounts Dublin, Shannon and Cork Airports including passenger load fee at airports				
	<i>Original</i>	£1,000,000		
	<i>Supplementary</i>	1,400,000	2,400,000	2,436,133
4. Recoupment from Eurocontrol Organisation of cost of providing personnel and facilities			314,000	19,467
5. Recoupment from Eurocontrol Organisation of en-route facilities costs.			997,000	1,172,405
6. Miscellaneous receipts.				
	<i>Original</i>	£100,300		
	<i>Supplementary</i>	20,000	120,300	127,783
7. Shanwick communications charges			477,000	382,091
	TOTAL			
	<i>Original</i>	£3,000,000		
	<i>Supplementary</i>	1,380,000	£4,380,000	£4,205,705

2. Expected increases in fees charged were not put into effect before the end of the year.

4. The deficit under this subhead occurred principally as a result of the Special Payment to Ireland of £256,864 being received after the end of the financial year.

5. A revised accounting system in Eurocontrol Organisation caused certain recoupments to be effected earlier than anticipated.

7. The shortfall under this subhead arose mainly because a payment of £70,000 approximately was not received until after the end of the year. There was also a shortfall in the estimated number of contacts.

EXTRA REMUNERATION (exceeding £200)

The Secretary, one Assistant Secretary, three Principals, two Assistant Principals and the Director of Air Traffic Services received allowances ranging from £215 to £503 for duties as Delegates at meetings abroad.

Three hundred and sixty-six employees received sums varying from £201 to £2,782 for overtime. The total amount paid in respect of overtime was £329,638 of which £17,414 was in respect of typing, messenger and cleaning services provided by Department of Industry and Commerce.

Allowances varying between £446 and £888 were paid by Bord Gáis Éireann to two Assistant Principals and one Executive Officer seconded to the Board.

A Principal received an allowance of £800 for duties as Chief Executive of Bord Gáis Éireann.

NOTES

This Account includes expenditure of £5,371 in respect of salary of a Higher Executive Officer on loan, without repayment, to the Houses of the Oireachtas.

Subhead B.1. includes expenditure of £28 on the presentation of a gift to the Egyptian Deputy Premier and Minister for Electric Power on the occasion of his visit to Ireland in June, 1976 (S.105/4/59).

Subhead H includes expenditure on subsidised transport of immigration officials (£652), Customs and Excise Staff (£2,023), Post Office Staff (£2,150) and Department of Agriculture and Fisheries Staff (£257) (S.99/63/42).

Subhead L includes expenditure of £6,442 on the presentation of a tapestry to the International Civil Aviation Organisation for its new headquarters in Montreal (S.200/4/73).

Interest payments totalling £290 were made in 1976 under Subhead L in respect of delays in the payment of Contributions towards Euratom Complementary Programmes of Research and Investment in 1974 (S.98/35/74).

An *ex-gratia* payment of £75 was made in respect of loss and damage to household goods and personal effects of the former resident caretaker of the Mercantile Marine Office Dublin arising out of a bombing incident on 8th December, 1972 (E.109/41/41).

An *ex-gratia* payment of £7 was made to an officer of the Department in respect of damage to personal clothing while on official duties (E.109/41/41).

Sums totalling £1,890 due to the Department by various aircraft-operating companies in respect of services rendered by Shannon Aeradio Station were written off as irrecoverable (S.99/11/59).

Assistance was rendered by the Department of Defence in connection with the investigation of an aircraft accident at Castlebridge Airport, Co. Wexford, in September 1975 (S.4/5/62).

Details of expenditure on Commissions, Committees and Special Inquiries (Subhead P.) are as follows:—

Commissions, Committees and Special Inquiries	Expenditure	
	Total for the year ended 31st December, 1976	Total Expenditure to 31st December, 1976
	£	£
Commission of Inquiry into the remuneration and conditions of service of the aviation grades in this Department.	4,870	10,732

N. McMAHON,
Accounting Officer.

DEPARTMENT OF TRANSPORT AND POWER,
29 Aibreán, 1977.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

STATE AIRPORTS (continued)

1975					1976				
Total	Shannon	Dublin	Cork	REVENUE	Total	Shannon	Dublin	Cork	
£	£	£	£		£	£	£	£	
2,645,961	1,405,252	1,150,202	90,507	Landing Fees	3,083,106	1,548,316	1,422,347	112,443	
978,042	280,030	674,597	23,415	Letting of Offices, Stores, Sites etc. .. .	1,347,341	511,239	810,638	25,464	
440,506	122,669	296,212	21,625	Concession Fees	529,182	147,802	344,696	36,684	
2,225,891	340,965	1,724,622	160,304	Passenger Load Fee	2,731,717	454,469	2,074,152	203,096	
566,473	471,180	77,813	17,480	Profit on Catering and Sales	1,370,342	1,162,199	183,020	25,123	
439,754	439,754	—	—	En Route and Class B Communications Service .. .	382,107	382,107	—	—	
577,780	301,450	200,967	75,363	En Route Air Navigation Services	1,172,405	620,685	413,790	137,930	
333,230	333,230	—	—	Reoupment from Eurocontrol of cost of providing personnel and facilities .. .	19,467	19,467	—	—	
435,038	86,406	312,943	35,689	Other Revenue	665,380	141,776	491,468	32,136	
8,642,675	3,780,936	4,437,356	424,383	TOTAL REVENUE	11,301,047	4,988,060	5,740,111	572,876	
9,906,876	4,708,106	4,207,915	990,855	Deduct TOTAL EXPENDITURE	11,808,435	5,535,400	5,017,460	1,255,575	
(-1,264,201	(-)927,170	(+)229,441	(-)566,472	Operating Surplus (+) or Deficit (-)	(-)507,388	(-)547,340	(+)722,651	(-)682,699	
2,905,724	1,076,715*	1,654,615*	174,394	Depreciation and Interest on Capital .. .	3,038,703	1,130,924	1,729,597	178,182	
£4,169,925	2,003,885*	1,425,174*	740,866	TOTAL DEFICIT	3,546,091	1,678,264	1,006,946	860,881	

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Posts and Telegraphs and of certain other services administered by that Office, and for payment of certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	77,444,000	76,617,185	826,815	—
B.—Travelling and Incidental Expenses	2,500,000	2,852,580	—	352,580
C.—Accommodation and Building Charges	7,000,000	6,377,554	622,446	—
D.—Conveyance of Mails ..	2,170,000	2,643,677	—	473,677
E.—Postal and General Stores ..	4,200,000	4,479,353	—	279,353
F.—Engineering Stores and Equipment	42,100,000	38,635,311	3,464,689	—
G.—Telephone Capital Repayments	19,490,000	19,493,600	—	3,600
H.—International Conferences and Conventions	73,000	123,786	—	50,786
I.—Losses	90,000	72,385	17,615	—
J.—Superannuation etc.	4,300,000	4,329,870	—	29,870
K.1.—Commissions and Special Inquiries	3,000	610	2,390	—
K.2.—Consultancy Services ..	30,000	11,149	18,851	—
RADIO TELEFÍS ÉIREANN				
L.1.—Grant for general purposes equivalent to Net Receipts from Broadcasting Licence Fees (Grant-in-Aid) ..	9,200,000	9,200,000	—	—
L.2.—Grant equivalent to Net Receipts from Wired Broadcast Relay Licence Fees (Grant-in-Aid)	240,000	240,000	—	—
L.3.—Grant towards Capital Expenditure on new High-powered Radio Transmitter (Grant-in-Aid) ..	72,000	72,000	—	—
GROSS TOTAL .. £	168,912,000	165,149,060	4,952,806	1,189,866
			Surplus of Gross Estimate over Expenditure £3,762,940	

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£		
	Estimated	Realised		
<i>Deduct—</i>				
T.—Appropriations in Aid ..	57,760,000	54,032,812		Deficiency of Appropriations in Aid realised £3,727,188
				Net Surplus to be surrendered £35,752
NET TOTAL ..	£ 111,152,000	111,116,248		

	Estimated	Realised
	£	£
EXTRA RECEIPTS PAYABLE TO EXCHEQUER		
Broadcasting Licence and Relay Licence Fees ..	10,105,000	10,189,390
Miscellaneous	—	73,499
	£10,105,000	£10,262,889

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Increased travelling mainly by engineering technical staff (£276,000) and higher recruitment costs (£77,000).
- C.—Reduced expenditure on sites and buildings (£677,000) and on rents and rates (£92,000) partly offset by higher expenditure on light, heat, power, etc., (£147,000).
- D.—More airmail accounts paid than expected (£274,000) and increased costs of conveyance services (£200,000).
- E.—Increased expenditure on mechanical transport (£147,000); miscellaneous stores (£147,000); cycles and letterboxes (£65,000) and postage stamps (£52,000) partly offset by lower expenditure on mail bags (£82,000) and computer rentals (£50,000).
- F.—Lower payments to contractors for telephone capital works (£1,875,000) and lower expenditures on purchases of stores (£992,000) and on international telecommunication circuits £598,000).
- H.—Higher cost of subscriptions to the International Postal and Telecommunication Unions.
- I.—Close estimation not possible.
- K.1.—Overestimation of expenses of the Post Office Users' Council.
- K.2.—Expenditure on the employment of Consultants in connection with a new main accounting system less than expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Recovery in respect of Telephone Capital expenditure ..	50,000,000	46,120,304
2. Receipts in respect of Savings services	2,710,000	2,703,507
3. Receipts in respect of Social Welfare services	2,260,000	2,258,000

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	Estimated	Realised
	£	£
4. Receipts in respect of Civil Aviation, Meteorological and Marine Radio services	375,000	275,000
5. Receipts in respect of services performed for the Revenue Commissioners	220,000	220,000
6. Provision of stores for other Government Departments ..	700,000	632,942
7. Sale of engineering stores	370,000	348,784
8. Sale of non-engineering stores	10,000	23,776
9. Receipts in respect of agency services performed for other Administrations	55,000	67,912
10. Repayment by the British Government in respect of compensation allowances (Subhead J)	10,000	11,909
11. Contributions to Civil Servants' Widows' and Children's Pensions Scheme	500,000	605,437
12. Miscellaneous	550,000	765,241
	<u>£57,760,000</u>	<u>£54,032,812</u>

1. Expenditure on Telephone Capital works less than expected.
4. Reduced receipts owing to lesser number of engineering staff on loan to the Civil Aviation Radio Service.
6. Demand for stores for other Government Departments less than expected.
7. Quantities available for sale less than expected.
8. More stores available for sale than expected.
9. Additional receipts from British Post Office consequent on higher commission rates.
10. Receipts in respect of compensation allowances greater than expected.
11. Higher contributions consequent on wage and salary increases.
12. These comprise the following:—

	£
(a) Recoveries from outside bodies in respect of works carried out and services rendered	198,955
(b) Advertising in Post Office publications	144,393
(c) Special leave at cost of substitution and refunds of wages overpaid, etc.	150,637
(d) Refunds in respect of staff on loan to outside bodies	48,910
(e) Wireless examination fees and transmitting permits	57,990
(f) Renting of Post Office premises	12,040
(g) Miscellaneous services performed for other Government Departments ..	35,320
(h) Void postal and money orders	25,000
(i) Carriage of newspapers by departmental vans	35,285
(j) Commission on repurchase of stamps and overages in postage stamp vending machines	18,741
(k) Various receipts	37,970

Vote 44

I.—LOSSES—CLASSIFIED SCHEDULE

	£
Robbery by two unknown armed men from a departmental motor van escorted by a Garda patrol car, of remittance letters containing £4,870 in cash in transit between a head Post Office and a number of sub-Post Offices	4,870
Burglary at a town sub-Post Office by unknown persons	3,109
Burglary at a town sub-Post Office by unknown persons. The loss included postal orders stolen and fraudulently negotiated amounting to £133 ..	1,508
Robbery at a town sub-Post Office by four masked men three of whom were prosecuted. The loss included postal orders stolen and fraudulently negotiated amounting to £311	1,406
Robbery at a town sub-Post Office by two unknown men	1,054
Fraudulent withdrawal from a Savings Bank Account by a Postmistress of a town sub-Post Office which came to light after her dismissal and prosecution for a similar Savings Bank offence. The offender who was arraigned subsequently on other charges of fraud, absconded and her whereabouts are unknown	1,000
Robbery at a town sub-Post Office by four masked men	828
Repayment of a savings certificate together with interest to the holder of the certificate notwithstanding the earlier repayment (without production of the certificate) to a claimant now deceased. A token sum of £5 made good by a beneficiary of the deceased's estate was offset against the loss	701
Burglary at a town sub-Post Office by unknown persons	653
Theft of cash from a branch Post Office by unknown persons	595
Burglary at a town sub-Post Office by two men who were prosecuted ..	574
Robbery of £598 at a town sub-Post Office by three masked men who were prosecuted. A sum of £30 received as compensation was offset against the loss	568
Robbery at a town sub-Post Office by two men who were prosecuted ..	485
Robbery of £691 at a town sub-Post Office by three men one of whom was prosecuted. The loss was partially offset by insurance cover of £250 ..	441
Fraudulent withdrawals totalling £427 from a number of Savings Bank Accounts by four members of the public who were prosecuted. A sum of £32 received as restitution was offset against the loss	395
Fraudulent withdrawals from a Savings Bank Account by an unknown person	349
Robbery at a town sub-Post Office by six masked men. The loss included postal orders stolen and fraudulently negotiated amounting to £92 ..	242
Burglary at a sub-Post Office by unknown persons. The loss included postal orders stolen and fraudulently negotiated amounting to £62	216
Theft by unknown persons from a departmental motor van of a remittance letter containing cash in transit between a town sub-Post Office and a head Post Office	200
Burglary at a town sub-Post Office by unknown persons. The loss included postal orders stolen and fraudulently negotiated amounting to £47	187
Fraudulent withdrawals from a Savings Bank Account by a member of the public who was prosecuted	180

Fraudulent withdrawals from a Savings Bank Account by an unknown person	£ 180
Fraudulent withdrawals from a Savings Bank Account by an unknown man	170
Burglary at a sub-Post Office by unknown persons	162
Robbery at a sub-Post Office by three unknown armed men	136
Fraudulent withdrawals from a Savings Bank Account by an unknown person	124
Burglary of £141 at a town sub-Post Office by a youth who was prosecuted. A sum of £23 made good by the Postmaster was offset against the loss ..	118
Losses ranging from £1 to £99 due to theft, fraud, etc. (140 cases)	2,479
Miscellaneous losses, (mainly counter losses), not exceeding £20 and not involving suspicion of fraud or culpable negligence by Post Office servants ..	12,344
Five cases of miscellaneous losses of £30, £33, £36, £39, and £45 not involving suspicion of fraud or culpable negligence by Post Office servants	183

Compensation for loss or damage to parcels and letters—

	Loss £	Damage £	
Registered and insured parcels	4,250	6,231	
Ordinary parcels	6,067	279	
Registered and insured letters	20,096	5	
	<u>£30,413</u>	<u>£6,515</u>	
			36,928
		TOTAL	<u>£72,385</u>

The following losses involved no charge on public funds, as the amounts were made good—

	£
Fraudulent withdrawals from Savings Bank Accounts (13 cases)	1,085
Abstraction from postal packets (1 case)	104
Irregular negotiation of money orders (6 cases)	199
Theft, burglary and misappropriation of cash, stamps, etc. (11 cases) ..	1,567
	<u>£2,955</u>

LOSS OF STORES

	£
Postal stores from stock during transit, etc.	90
Engineering stores written off under the authority of the Secretary, Engineer-in-Chief or Controller of Stores (246 cases)	877

Stores to the value of £39,822 were used in making good malicious damage, including thefts from telephone kiosks. Compensation totalling £4,109 was received in eighty-six cases where prosecutions were undertaken.

Transactions during the year included 1,196,000 money orders amounting to £129,355,000; 8,626,000 postal orders amounting to £22,505,000; 4,319,000 Savings Bank deposits and withdrawals amounting to £178,000,000 and Postmasters' and other remittances amounting to £914,910,000. A total of 9,349,000 parcels were dealt with and engineering stores to the value of £21,544,000 were handled (figures are approximate).

Vote 44

EXTRA REMUNERATION (exceeding £200)

Nine thousand, six hundred and forty-four officers received sums ranging from £201 to £5,137 in respect of extra attendance and other duties. The total amount paid in respect of overtime was £7,920,393.

Ex-gratia payments ranging from £125 to £250 were made to fifty Head Postmasters for extra attendance during the bank closure in 1976. The total amount involved was £9,525 (E.109/31/71).

NOTES

In addition to the amount accounted for in this Vote, a further sum of £2,720,000 was provided from the Vote for Remuneration (No. 51).

Thirteen claims totalling £768 in respect of damage to vehicles were abandoned as irrecoverable; fifty claims totalling £6,354 and ten claims totalling £819 were abandoned on a mutual forbearance basis and on a halving basis, respectively.

In one hundred and sixty-four cases of damage to vehicles in which no claims against members of the public arose, the drivers were held to be guilty of negligence. The cost of making good the damage was £19,046.

Eight claims for repayment services amounting to £101 were abandoned as irrecoverable.

Claims totalling £215 in respect of legal expenses, due mainly from telephone subscribers, were abandoned.

Commemoration, etc., stamps of the nominal value of £5,279 were presented to the Universal Postal Union, the Conference of European Postal and Telecommunications Administrations, etc. (F.101/6/61).

This account includes expenditure of approximately £4,000 in respect of damage caused to a Post Office building by a bomb explosion. In accordance with standard practice a malicious injuries claim was not lodged with the local authority.

During the year responsibility for the provision of engineering staff for the Civil Aviation Radio Service was transferred to the Department of Transport and Power (E.81/2/47).

Total expenditure in respect of Commissions and Special Inquiries on account of which payments were made in the year 1976.

Commission or Special Inquiry	Year of Appointment	Total Expenditure to 31st December, 1976
Post Office Users' Council	1974	£ 2,131

P. L. Ó COLMÁIN,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
13th June, 1977.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct, subject to the observations in my Report.

SEÁN MAC GEARAILT,
Ardr-Reachtaire Cuntas agus Ciste.

APPENDIX No. I

ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER, 1976

SUMMARY

Estimated Expenditure			Actual Expenditure			
Lines and Apparatus	Telephone Services	Electric Light and Power	Lines and Apparatus			Electric Light and Power
			Telephone Services	Telephone Services	Common Services	
£	£	£	£	£	£	£
1,750,000	50,000,000	200,000	1,854,097	*46,120,304	122,152	
250,000	2,500,000	50,000	183,527	1,848,749	23,230	
1,500,000	13,600,000	750,000	782,394	16,117,771	647,877	
2,000	270,000	1,000	370	298,308	—	
	<u>£70,873,000</u>			<u>£67,998,779</u>		

*Includes increase of £1,350,000 in charge to suspense head of the Telephone Capital Account.

APPENDIX No. II

STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES FOR THE YEAR ENDED 31ST DECEMBER, 1976

RECEIPTS		£	£	ISSUES		£	£
Value of Stores in hand, 1st January, 1976—				Works and Maintenance		.. ..	8,411,504
Stock at Rate Book prices on 31st December, 1975		8,228,085 (a)		Other Government Departments		.. ..	57,117
Stores in transit on 31st December, 1975		109,938	8,338,023	Repayment Services		.. ..	70,430
Engineering Materials paid for		.. ..	10,807,811	Sales		.. ..	169,509
<i>Add</i>				Factory for use in manufacture, plant, etc.		.. ..	147,136
Stores taken into stock in 1976 but not paid for on 31st December, 1976		276,741		Value of stores in transit on 31st December, 1976			132,432
Stores paid for on 31st December, 1975, but not taken into stock until later		.. ..	Nil	Value of stores in hand on 31st December, 1976			9,714,824 (b)
			11,084,552				8,855,696
<i>Deduct—</i>				(including stores, £972,317, awaiting repair or condemnation; for sale, £52,987)		.. ..
Stores taken into stock prior to 1st January, 1976, but not paid for on 31st December, 1975		£ 538,093		Loss on Rate Book prices		.. ..	245,225
Stores paid for on 31st December, 1976, but not taken into stock until later		.. ..	Nil	Stocktaking adjustments		.. ..	900
Manufactured articles received from Factory at cost		.. ..	538,093				
			10,546,459				
			64,595				
			£18,949,077				£18,949,077

(a) Includes stores valued £5,800,000 charged to suspense head of the Telephone Capital Account.

(b) Includes stores valued £7,150,000 charged to suspense head of the Telephone Capital Account.

APPENDIX No. III

J.—Statement of Superannuation and other Non-Effective Payments for the Year 1976

	£	£
1. Annual allowances and pensions (Superannuation Acts, 1834 to 1963) and certain Children's Allowances		2,112,152
2. (a) Payments under the Civil Servants' Widows' and Children's (contributory) Pensions Scheme	238,311	
(b) <i>Ex-gratia</i> pensions for the widows and children of certain former officers	277,137	515,448
3. (a) Gratuities to officers retiring with less than 10 years' service (section 6, Superannuation Act, 1859).	6,808	
(b) Additional allowances (lump sums) (sections 1, 3 and 6, Superannuation Act, 1909 and section 2, Superannuation Act, 1954)	724,960	
(c) Death Gratuities (section 2, Superannuation Act, 1909; section 2, Superannuation Act, 1914; section 2, Superannuation Act, 1954 and section 2, Superannuation and Pensions Act, 1963)	216,589	
(d) Marriage Gratuities	303,768	1,252,125
4. (a) Gratuities to or in respect of unestablished officers (section 4, Superannuation Act, 1887; section 3, Superannuation Act, 1914 and section 2, Superannuation and Pensions Act, 1963)	176,534	
(b) Gratuities granted by the Minister for Posts and Telegraphs to unestablished officers not qualified for grants under the Superannuation Acts	254,286	430,820
5. Workmen's Compensation, etc. (section 1, Superannuation Act, 1887; Workmen's Compensation Act, 1906; Workmen's Compensation Acts, 1934 to 1955 and Redundancy Payments Act, 1967)		5,399
6. Compensation allowances under Article 10 of the Treaty of 6th December, 1921		1,903
7. Agency Payments—Payments on behalf of the British Government towards compensation allowances (Civil Service (Transferred Officers) Compensation Act, 1929) and in respect of certain <i>ex-gratia</i> supplements		12,022
TOTAL ..		<u>£4,329,869</u>

POST OFFICE TELEGRAPHS (TELEPHONIC SYSTEM)

AN ACCOUNT OF THE RECEIPTS AND PAYMENTS BY THE MINISTER FOR POSTS AND TELEGRAPHS UNDER THE TELEGRAPH ACTS, 1892-1907, THE TELEPHONE TRANSFER ACTS, 1911, THE TELEGRAPH (MONEY) ACTS, 1913-1921 AND THE TELEPHONE CAPITAL ACTS, 1924-1973.

	Receipts in the year ended 31st December, 1976	Total for the previously expired period	Total to 31st December, 1976		Payments in the year ended 31st December, 1976	Total for the previously expired period	Total to 31st December, 1976
	£	£	£		£	£	£
Balance on 31st December, 1975	478,654	—	—	Balance on 31st December, 1975	—	478,654	—
Advances from the Exchequer ..	48,000,000	203,516,858	251,516,858	Expenditure on works	44,770,304	197,238,204	242,008,508
Stores held under suspense head now allocated	—	—	—	Expenditure on stores not yet allocated (suspense head) ..	1,350,000	5,800,000	7,150,000
				Balance on 31st December, 1976 ..	2,358,350	—	2,358,350
TOTAL£	48,478,654	203,516,858	251,516,858	TOTAL£	48,478,654	203,516,858	251,516,858

DEPARTMENT OF POSTS AND TELEGRAPHS,
13th June, 1977.

P. L. Ó COLMÁIN,
Accounting Officer.

I have examined the above Account. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

SEÁN MAC GEARAILT,
Ard-Reachtair Cuntas agus Ciste.

DEFENCE

Vote 45

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Defence, including certain services administered by that Office; for the pay and expenses of the Defence Forces; and for payment of certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Office of the Minister for Defence: Salaries, Wages and Allowances	1,876,000	1,802,314	73,686	—
B.—Permanent Defence Force: Pay	39,798,000	39,876,039	—	78,039
C.—Permanent Defence Force: Allowances	3,035,000	3,314,575	—	279,575
D.—Reserve Defence Force: Pay, etc.	2,556,000	2,931,596	—	375,596
E.—Chaplains and Officiating Clergymen: Pay and Allowances	90,000	93,035	—	3,035
F.—Civilians attached to Units: Pay, etc.	4,979,000	4,838,379	140,621	—
G.—Civil Defence	405,000	363,446	41,554	—
H.—Defensive Equipment ..	1,782,000	1,673,512	108,488	—
I.—Medicines and Instruments ..	131,000	124,292	6,708	—
J.—Mechanical Transport ..	1,313,000	767,222	545,778	—
K.—Provisions	2,296,000	2,138,711	157,289	—
L.—Petrol, Fuel Oils, etc. ..	818,000	873,792	—	55,792
M.—Clothing and Equipment ..	1,621,000	1,611,999	9,001	—
N.—Animals, Forage, etc. ..	156,000	134,120	21,880	—
O.1.—General Stores	2,169,000	1,808,308	360,692	—
O.2.—Helicopters	400,000	244,497	155,503	—
P.—Naval Stores	1,583,000	1,764,145	—	181,145
Q.—Engineer Stores	89,000	78,327	10,673	—
R.—Solid Fuel, Electricity, Gas and Water	1,155,000	1,029,706	125,294	—
S.—Buildings	1,887,000	1,702,675	184,325	—
T.—Barrack Services	937,000	844,372	92,628	—
U.—Transportation, etc. ..	390,000	323,905	66,095	—

Vote 45

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
V.—Insurance	3,002,000	3,000,744	1,256	—
W.—Expenses of Equitation Teams at Horse Shows ..	34,000	40,495	—	6,495
X.—Travelling and Incidental Expenses	336,000	221,496	114,504	—
Y.—Post Office Services	537,000	561,198	—	24,198
AA.—Military Educational Courses and Visits ..	120,000	78,082	41,918	—
BB.—Irish Red Cross Society (Grant-in-Aid)	75,000	75,000	—	—
CC.—Compensation	63,000	124,762	—	61,762
DD.—Lands	100,000	38,798	61,202	—
EE.—Expense of operation of Sail Training Vessel (Grant-in-Aid)	30,000	29,595	405	—
FF.—Marine Pollution Counter Measures	57,000	44,525	12,475	—
Balances Irrecoverable ..	—	4,101	—	4,101
GROSS TOTAL£	73,820,000	72,557,763	2,331,975	1,069,738
			Surplus of Gross Estimate over Expenditure £1,262,237	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
Z.—Appropriations in Aid ..	860,000	791,488	£68,512	
NET TOTAL£	72,960,000	71,766,275	Net Surplus to be surrendered £1,193,725	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- C.—The excess is due to expenditure on certain allowances being greater than anticipated.
- D.—The excess is due mainly to extra expenditure on the employment of members of the F.C.A. on security duties, partially offset by a saving in respect of annual training.
- G.—The saving is due mainly to expenditure on Civil Defence vehicles and control centres being less than anticipated.
- H.—The saving is due to delivery of certain equipment on order not occurring within the year and to expenditure on certain items being less than anticipated.

- I.—The saving is due to expenditure being less than anticipated.
- J.—The saving is due mainly to delays in deliveries of vehicles on order and to expenditure on certain items being less than anticipated.
- K.—Due to fluctuating prices it is difficult to estimate accurately expenditure under this subhead.
- L.—The excess is due to increased prices for petrol and oil.
- N.—The saving is due to a reduction in the number of horses which had to be provided for and lower prices for certain items of forage.
- O.1.—The saving is due to delays in the delivery of equipment including trainer aircraft and to certain payments not maturing within the year.
- O.2.—The saving is due to expenditure on overhauls being less than anticipated and to delays in deliveries of certain items.
- P.—The excess is due to the purchase of the L.E. Setanta and V.A.T. on progress payments in connection with the second fishery protection vessel.
- Q.—The saving is due to expenditure being less than anticipated.
- R.—The saving is due to expenditure on solid fuel being less than anticipated.
- S.—The saving is due to progress on major building works being slower than anticipated.
- T.—The saving is due to deliveries of certain items being protracted and not completed during the year.
- U.—It is difficult to estimate accurately expenditure under this subhead.
- W.—The excess is due to attendance at shows being greater than anticipated.
- X.—The saving is due mainly to the provision in respect of recruiting publicity not being utilised.
- AA.—The saving is due to expenditure in respect of attendance at courses not maturing within the financial year.
- CC.—It is not possible to estimate accurately expenditure under this subhead.
- DD.—The saving is due to certain rehabilitation and fencing works not being carried out and to arrangements for the purchase of certain properties being slower than expected.
- FF.—The saving is due to expenditure on equipment purchased being less than anticipated.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Lands and Premises:			
(a) Revenue	£43,000		
(b) Sales	9,000		
		52,000	76,532
2. Sale of surplus stores and unserviceable clothing ..		21,200	21,816
3. Sale of hides and offals		5,400	15,226
4. Receipts from issues on repayment:			
(a) Supplies	£180,600		
(b) Stores	5,000		
		185,600	241,084

Vote 45

	Estimated	Realised
	£	£
5. Revenue from bands	5,700	3,527
6. Receipts on discharge by purchase	16,000	19,713
7. Refunds in respect of treatment and maintenance of patients in military hospitals	57,000	51,940
8. Receipts for barrack services	12,000	15,946
9. Transport on repayment and refunds in respect of damaged vehicles	3,000	5,757
10. Show prizes	5,700	13,072
11. Refunds in respect of services of seconded officers	8,600	8,796
12. Repayments of sums advanced to officers for purchase of motor cars	38,300	38,578
13. Receipts from United Nations in respect of overseas allowances, stores, etc.	400,000	238,412
14. Miscellaneous	49,500	41,089
	<u>£860,000</u>	<u>£791,488</u>

1. Revenue from lettings of lands and premises was greater than anticipated.
3. Increased receipts under this heading were due mainly to increased prices for hides.
- 4-10, 14. It was not possible to forecast with greater accuracy receipts under these headings.
13. Receipts under this heading cover:—
Refund by United Nations of £148,251, in respect of part of the 19th claim, the whole of the 20th claim and part of the 21st claim, for expenses incurred in connection with the dispatch of troops to Cyprus and £90,161 in respect of advances on amounts due for service with U.N.E.F. in Middle East.

LOSSES STATEMENT

Particulars of cases with reference to the Department of Finance Authorities	Deficiencies of Stores and other Losses not affecting the 1976 Vote	Losses charged to Balances Irrecoverable 1976
	£	£
I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLIGENCE, PROVED OR SUSPECTED		
1. Two cases of theft caused a loss of £84 (S.4/25/56 and S.4/34/49)	84	—
2. Cases of damage to military vehicles in which negligence on the part of military personnel was suspected or proved. Disciplinary action was taken in certain cases. £1,268 was recovered against a gross loss of £10,508 (S.4/25/56 and S.4/11/62)	8,136	1,104
3. Two cases of loss or damage to stores due to negligence resulted in a loss of £51 (S.4/11/62 and S.4/25/56)	51	—

Particulars of cases with reference to the Department of Finance Authorities	Deficiencies of Stores and other Losses not affecting the 1976 Vote	Losses charged to Balances Irrecoverable 1976
	£	£
4. A gate, gate pier and railings (Government property) damaged as a result of collision by military vehicles were repaired at a cost of £103. Disciplinary action was taken against the drivers and £3 was recovered against the gross loss (S.4/11/62)	100	—
II.—OTHER LOSSES		
5. Cases of damage to military vehicles not due to negligence, including expenditure incurred under mutual forbearance agreements, etc. The total amount involved was £12,337 of which sums amounting to £434 were recovered (S.4/11/62 and S.6/1/58)	9,237	2,666
6. Loss or damage to stores for which negligence could not be attributed to any person. The total amount involved was £1,885 of which the sum of £9 was recovered (S.4/25/56; S.4/11/62; S.4/34/49 and S.4/40/52)	1,876	—
7. One pillar (Government property) damaged as a result of a collision by a military vehicle was repaired at a cost of £88 (S.4/11/62)	88	—
8. Debit balances on non-effective soldiers' accounts (S.4/25/56 and S.4/34/49)	—	331
9. Value of clothing found to be deficient on discharge and desertion of members of the Defence Forces (S.4/25/56 and S.4/34/49)	1,540	—
10. Losses by fire in respect of buildings (Government property) not covered by insurance amounted to £4,651 (S.4/11/62 and S.4/3/48)	4,651	—
11. Waiver of a claim in respect of:— Arrears of rent and electricity charges due by a civilian in occupation of married quarters (S.55/4/54)	445	—
TOTAL£	26,208	4,101

EXTRA REMUNERATION (exceeding £200)

Three military officers received allowances of £609, £457 and £428, respectively, from Vote I for performing duties as Aides-de-Camp to the President.

A military officer received an allowance of £429 for performing duties as Aide-de-Camp to An Taoiseach.

A military officer received an allowance of £209 from Vote 22 for technical services rendered in connection with the inspection of industrial explosives.

Sixty members of the staff received amounts varying from £201 to £2,154 in respect of overtime. The total amount paid in respect of overtime was £41,333.

Vote 45

NOTES

This Account includes the sum of £23,886 in respect of pay and allowances of military officers on loan to other Departments.

This Account includes the sum of £123,635 in respect of pay and allowances of thirty-one officers on loan to the United Nations for varying periods (S.4/16/58).

This Account includes the sum of £5,768 in respect of pay and allowances of a military officer seconded to the Army Canteen Board (S.3/30/40).

This Account includes the sum of £14,762 in respect of pay and allowances of military officers seconded to Dublin Corporation on a grant-aided basis (S.4/27/50).

This Account includes the sum of £3,186 in respect of a military officer seconded to Carlow and Kildare Co. Councils on a grant-aided basis (S.4/6/52).

Assistance was rendered to the Garda Síochána in disposing of explosive materials (S.4/17/63).

Army helicopters were availed of by Garda personnel during 1976.

Facilities were made available to the Department of Local Government at the Civil Defence School for the training of fire brigade instructors (S.74/3/57).

Facilities were made available to the Department of Health at the Civil Defence School for the training of ambulance personnel (S.2/10/43).

Clerical errors in two tenders resulted in the placing of a fresh order in one case and amending the existing order in the other case at a total extra cost of £2,946 (S.9/4/52 and S.9/13/39).

This Account includes the following *ex-gratia* payment:—

£30 to a contractor in respect of an increase in the contract rate (S.4/1/76).

The sum of £1,076,000 received from the Vote for Remuneration (No. 51) was credited as follows:—

<i>Subhead</i>	£
B	623,000
D	73,000
V	380,000
	<hr/>
	£1,076,000

P. Ó MURCHÚ,
Oifigeach Cúntasalochta.

AN ROINN COSANTA,
29 Aibreán, 1977.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct, subject to the observations in my Report.

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

ARMY PENSIONS

Vote 46

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted, for retired pay, pensions, compensation, allowances and gratuities payable under sundry statutes to or in respect of members of the Defence Forces and certain other Military Organisations, etc., and for sundry contributions and expenses in connection therewith; for certain extra-statutory children's allowances and for sundry grants.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ARMY PENSIONS BOARD				
A.—Salaries, Wages and Allowances				
<i>Original</i> £20,000				
<i>Less Supplementary</i> 4,000				
	16,000	17,344	—	1,344
PENSIONS, ALLOWANCES, Etc.				
B.—Wound and Disability Pensions and Gratuities, etc.				
<i>Original</i> £751,000				
<i>Supplementary</i> 126,000				
	877,000	857,144	19,856	—
C.—Allowances and Gratuities to Dependants, etc.	1,207,000	1,184,075	22,925	—
D.—Military Service Pensions				
<i>Original</i> £1,224,000				
<i>Supplementary</i> 71,000				
	1,295,000	1,242,787	52,213	—
E.—Defence Forces (Pensions) Schemes, 1937 to 1975				
<i>Original</i> £6,257,000				
<i>Less Supplementary</i> 150,000				
	6,107,000	6,242,587	—	135,587
F.—Connaught Rangers (Pensions) Acts, 1936 to 1964 . .	1,825	316	1,509	—
G.—Compensation for Death or Personal Injuries sustained by Members of the Local Defence Force				
<i>Original</i> £4,843				
<i>Supplementary</i> 3,000				
	7,843	7,027	816	—
H.—Special Allowances under the Army Pensions Acts, 1923 to 1973, to Persons who served in Easter Week, to Persons awarded Medals and to Persons granted Pensions or Gratuities under the Connaught Rangers (Pensions) Acts				
<i>Original</i> £2,339,000				
<i>Supplementary</i> 20,000				
	2,359,000	2,273,872	85,128	—

Vote 46

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.—MacSwiney (Pension) Acts, 1950 to 1964	3,247	1,855	1,392	—
J.—Travelling and Incidental Expenses	6,600	5,049	1,551	—
K.—Post Office Services	1,000	1,275	—	275
L.—Special Compensation—United Nations Force ..				
<i>Original</i> £10				
<i>Supplementary</i> 6,000				
	6,010	4,784	1,226	—
M.—Grants in respect of the provision of Free Travel, Electricity and Television Licences to certain Veterans of the War of Independence and Civil Servants of the First or Second Dáil				
<i>Original</i> £517,000				
<i>Supplementary</i> 65,000				
	582,000	584,785	—	2,785
N.—Funeral Grants in respect of deceased Special Allowance holders, Military Service Pensioners and certain Disablement Pensioners				
<i>Original</i> £93,000				
<i>Less Supplementary</i> 31,000				
	62,000	62,487	—	487
GROSS TOTAL				
<i>Original</i> £12,425,525				
<i>Supplementary</i> 106,000				
	£ 12,531,525	12,485,387	186,616	140,478
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £46,138	
Deduct—				
O.—Appropriations in Aid				
<i>Original</i> £120,525				
<i>Supplementary</i> 6,000				
	126,525	129,160		Surplus of Appropriations in Aid realised £2,635
NET TOTAL				Total Surplus to be surrendered
<i>Original</i> £12,305,000				
<i>Supplementary</i> 100,000				
	£ 12,405,000	12,356,227		£48,773

EXTRA RECEIPTS PAYABLE TO EXCHEQUER

Recovery from the United Nations of temporary disability pensions, final disability pensions (capital value), allowances (capital value) and *ex-gratia* payments in respect of personnel who died or suffered disability as a result of service in Cyprus. £92,905

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The excess is due to an over-estimation in respect of unfilled vacancies.
 F.—The saving is due to cessation of payment following the deaths of four pensioners during the year.
 G.—The expenditure in respect of Local Defence Force compensation payments was less than expected.
 I.—The saving is due to the non-encashment of pension warrants within the accounting period.
 J.—The expenditure on travelling and the supply of surgical and medical appliances to disability pensioners was less than anticipated.
 K.—The excess is due to increased cost of postage on pension warrants issued to U.S.A. following the change-over from quarterly to monthly payment of pensions with effect from 1st April, 1976.
 L.—It is difficult to estimate accurately expenditure in respect of these compensation payments.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions to Pension Scheme for Widows and Children of Officers		
Original ..	£115,478	
Supplementary ..	6,000	
	121,478	122,932
2. Refunds of overpayments	4,409	5,542
3. Recoveries in respect of pension liability	608	686
4. Miscellaneous	30	—
TOTAL		
Original ..	£120,525	
Supplementary ..	6,000	
	£126,525	£129,160

2 and 3. It is not possible to forecast accurately the receipts under these headings.

NOTE

In addition to cash recoveries of overpayments accounted for under Appropriations in Aid, recoveries as under, in respect of overpayments included in the Accounts of previous years, have been made either by deduction from or by withholding pensions or allowances to which the pensioners concerned were entitled:—

Subhead	£
B	276
C	288
E	40,346
H	6,361

P. Ó MURCHÚ,
Óifigeach Cuntasalochta.

AN ROINN COSANTA,
 29 Aibreán, 1977.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct, subject to the observations in my Report.

SEÁN MAC GEARAILT,
Ard-Reachtair Cuntas agus Ciste.

ACCOUNT of the sum expended in the year ended 31st December, 1976 compared with the sum granted, for the salaries and expenses of the Office of the Minister for Foreign Affairs, and of certain services administered by that Office, including certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances				
Original .. £4,455,000				
Supplementary 80,000				
	4,535,000	4,428,345	106,655	—
B.—Travelling and Incidental Expenses				
Original .. £1,145,000				
Less Supplementary 50,000				
	1,095,000	1,089,275	5,725	—
C.—Post Office Services				
Original .. £202,000				
Less Supplementary 37,000				
	165,000	169,777	—	4,777
D.—Repatriation and Maintenance of Destitute Irish Persons abroad				
Original .. £19,000				
Supplementary 10,000				
	29,000	22,384	6,616	—
E.—Cultural Relations with other Countries (Grant-in-Aid)	81,000	81,000	—	—
F.—Information Services				
Original .. £107,000				
Less Supplementary 14,990				
	92,010	92,832	—	822
G.—Contributions to Bodies in Ireland for the furtherance of International Relations (Grants-in-Aid)	3,000	3,000	—	—
I.—Cross Border Study of Communications				
Original .. Nil				
Supplementary £10,000				
	10,000	9,192	808	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
J.—Compensation				
<i>Original</i> Nil				
<i>Supplementary</i> £65,000	65,000	64,976	24	—
GROSS TOTAL				
<i>Original</i> .. £6,012,000				
<i>Supplementary</i> 63,010	6,075,010	5,960,781	119,828	5,599
			Surplus of Gross Estimate over Expenditure £114,229	
Deduct—	Estimated	Realised		
H.—Appropriations in Aid				
<i>Original</i> .. £367,000				
<i>Supplementary</i> 63,000	430,000	429,939	£61	
NET TOTAL				
<i>Original</i> .. £5,645,000				
<i>Supplementary</i> 10	5,645,010	5,530,842	Net Surplus to be surrendered £114,168	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- D.—Accurate estimation is difficult. The number of cases arising during the year proved lower than expected.
- I.—Accurate information on payments due in 1976 was not available when provision for the expenditure was made.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Passports, Visas and Consular Services		
<i>Original</i> .. £335,000		
<i>Supplementary</i> 55,000	390,000	350,553
2. Repayment by an Bord Scoláireachtaí Cómalairte in respect of staff seconded and services rendered	7,000	7,392
3. Receipts from sale of information booklets and films	2,000	1,534
4. Repayment of Repatriation and Maintenance Advances		
<i>Original</i> .. £16,000		
<i>Supplementary</i> 8,000	24,000	22,211
5. Miscellaneous	7,000	48,249
TOTAL		
<i>Original</i> .. £367,000		
<i>Supplementary</i> 63,000	£430,000	£429,939

Vote 47

1. The demand for these services was less than anticipated. Accurate estimation is difficult.
- 3, 4, 5. It is difficult to estimate receipts under these headings. The figure at 5 includes a sum of £21,417 in respect of refund of air fares and £8,015 realised for the trade-in of two official Embassy motor-cars.

EXTRA REMUNERATION (exceeding £200)

No officer received sums for overtime exceeding £200. The total amount paid in respect of overtime was £6,620.

NOTES

The account includes a sum of £1,435 spent on the purchase of gifts for presentation officially to foreign dignitaries (S.71/10/67).

A nugatory payment of £16 was made in respect of a letter of Credence and a letter of Recall.

A sum of £233 was written-off in respect of a theft from the premises of a Mission abroad (S.71/32/51).

The sum of £1 was written-off in respect of the loss of Consular Service Stamps mislaid in an Honorary Consulate (S.71/32/51).

The sum of £35 was written-off in respect of a repatriation case at a Mission abroad (S.71/32/51).

A conference fee of £40 was paid for an officer who was subsequently unable to attend the conference (S.71/32/51).

REPATRIATION ADVANCES

				£
Balance outstanding 1st January, 1976	..	..	15,038	
Advances 1976 (Subhead D)	..	..	22,384	
				<u>37,422</u>
				£
Amount recovered (Subhead H)	..	22,211		
Written off	..	1,679		
				<u>23,890</u>
Balance outstanding 31st December, 1976	..	..	£13,532	

CULTURAL RELATIONS (GRANT-IN-AID) ACCOUNT

ACCOUNT OF RECEIPTS AND EXPENDITURE DURING YEAR ENDED 31ST DECEMBER, 1976

						£
Balance on 1st January, 1976	..	..	..	..	..	17,828
Grant-in-Aid	..	..	..	..	..	81,000
						<u>98,828</u>
Expenditure, 1976	..	..	..	..	..	51,252
						<u>51,252</u>
Balance on 31st December, 1976	..	..	..	..	..	<u>£47,576</u>

ROBERT McDONAGH,
Accounting Officer.

DEPARTMENT OF FOREIGN AFFAIRS,
17th May, 1977.

I have examined the above Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Accounts are correct.

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

ACCOUNT of the sum expended in the year ending 31st December, 1976 compared with the sum granted for contributions to International Organisations and for Official Development Assistance, including a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Contributions to International Organisations	637,000	579,936	57,064	—
B.—Contributions to United Nations Voluntary Agencies	475,000	475,000	—	—
C.—Contributions to Agency for Personal Services Overseas (Grant-in-Aid)	175,000	175,000	—	—
D.—Disaster Relief in Developing Countries	125,000	125,000	—	—
E.—Bilateral and other Aid Contributions for Developing Countries	410,000	409,857	143	—
F.—Payments for the Benefit of Developing Countries arising from Membership of the European Economic Community	1,000,000	686,207	313,793	—
G.—Conference on Security and Co-operation in Europe ..	10,000	10,229	—	229
GROSS TOTAL ..£	2,832,000	2,461,229	371,000	229
Surplus to be surrendered			£370,771	

EXTRA RECEIPTS PAYABLE TO EXCHEQUER

Interest and principal due on United Nations Bonds	£7,513
Refund from the Organisation for Economic Co-operation and Development	£283

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Fluctuations in rates of exchange and absence of final budgets of international organisations make accurate estimation difficult.

F.—The European Commission's budgets on which the provision was based were subsequently revised.

NOTES

	Estimate	Expenditure
	£	£
A.—Council of Europe	147,000	134,482
Organisation for Economic Co-operation and Development	84,000	74,778
United Nations	370,000	334,394
Intergovernmental Legal Bodies	6,000	6,339
General Agreement on Tariffs and Trade	30,000	29,943
TOTAL	£637,000	£579,936
B.—United Nations Children's Fund	105,000	105,000
United Nations Development Programme	290,000	290,000
United Nations Refugee Fund	15,000	15,000
United Nations Relief and Works Agency	50,000	50,000
United Nations Trust Fund for South Africa	3,000	3,000
United Nations Educational and Training Programme for Southern Africa	6,000	6,000
United Nations Fund for Namibia	1,000	1,000
United Nations Institute for Training and Research	5,000	5,000
TOTAL	£475,000	£475,000

ROBERT McDONAGH,
Accounting Officer.

DEPARTMENT OF FOREIGN AFFAIRS,
17th May, 1977.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

OVERSEAS TRAINEE FUND

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE OVERSEAS TRAINEE FUND IN THE YEAR ENDED 31ST DECEMBER, 1976

RECEIPTS	£	PAYMENTS	£
Balance on 31st December, 1975 ..	8,132	Grants:—	
		Training Course for Zambians	
		(E.86/7/63)	8,132
	£8,132		£8,132

ROBERT McDONAGH,
Accounting Officer

17th May, 1977.

I have examined the above Account. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit that in my opinion the above Account is correct,

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1976, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Social Welfare, for certain services administered by that Office, for payments to the Social Insurance Fund, and for sundry grants.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ADMINISTRATION, Etc.				
A.—Salaries, Wages and Allowances				
<i>Original</i> £9,019,200				
<i>Supplementary</i> 25,800				
	9,045,000	8,894,405	150,595	—
B.—Travelling and Incidental Expenses				
<i>Original</i> £888,000				
<i>Less Supplementary</i> 78,000				
	810,000	809,114	886	—
C.—Post Office Services				
<i>Original</i> £2,525,000				
<i>Supplementary</i> 1,000,000				
	3,525,000	3,512,629	12,371	—
D.—Insured Persons' Medical Certificates				
<i>Original</i> £565,000				
<i>Less Supplementary</i> 69,800				
	495,200	495,070	130	—
SOCIAL INSURANCE				
E.—Payment to the Social Insurance Fund under Section 39 (9) of the Social Welfare Act, 1952				
<i>Original</i> £51,611,000				
<i>Supplementary</i> 1,109,000				
	52,720,000	50,720,000	2,000,000	—
F.—Investment Return	67,000	48,000	19,000	—
SOCIAL ASSISTANCE				
G.—Old Age Pensions (Non-Contributory)				
<i>Original</i> £67,750,000				
<i>Supplementary</i> 5,840,000				
	73,590,000	71,727,320	1,862,680	—
H.—Children's Allowances				
<i>Original</i> £47,500,000				
<i>Less Supplementary</i> 500,000				
	47,000,000	46,319,019	680,981	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.—Unemployment Assistance <i>Original</i> £48,100,000 <i>Supplementary</i> 1,900,000	50,000,000	50,036,563	—	36,563
J.—Widows' and Orphans' Non-Contributory Pensions <i>Original</i> £7,400,000 <i>Supplementary</i> 400,000	7,800,000	7,670,593	129,407	—
K.—Miscellaneous Grants <i>Original</i> £10,909,000 <i>Less Supplementary</i> 759,000	10,150,000	10,102,478	47,522	—
L.—Social Assistance Allowances <i>Original</i> £5,700,000 <i>Supplementary</i> 300,000	6,000,000	5,916,422	83,578	—
N.—Losses	—	8,831	—	8,831
O.—Extra-Statutory Grants ..	—	10,697	—	10,697
GROSS TOTAL <i>Original</i> £252,034,200 <i>Supplementary</i> 9,168,000	261,202,200	256,271,141	4,987,150	56,091
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £4,931,059	
<i>Deduct—</i> M.—Appropriations in Aid <i>Original</i> £8,815,200 <i>Supplementary</i> 468,000	9,283,200	9,323,475	Surplus of Appropriations in Aid realised £40,275	
NET TOTAL <i>Original</i> £243,219,000 <i>Supplementary</i> 8,700,000	251,919,000	246,947,666	Total Surplus to be surrendered £4,971,334	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

E.—Payments out of Subhead E in any financial year are provisional as expenditure and income of the Social Insurance Fund are not known until after the close of the year.

F.—Saving due to the adjustment in 1976 of an overdraw from Subhead F as at 31st December 1975.

G.—Saving due to the number of pensions in payment and the average weekly value thereof being less than anticipated.

Vote 49

N.—The charge to the Subhead comprises—

	£
1. Assistance paid in error and irrecoverable (F.46/3/54)	5,351
2. Cash shortages at local offices not involving suspicion of fraud or culpable negligence on the part of any officer (S.73/3/54).	3,480

O.—Grants made on the grounds of equity in cases of non-contributory old age and widows' pensions, children's allowances and single women's allowances (Subhead L) where payment was not practicable within the prescribed periods (S.88/1/48).

APPROPRIATIONS IN AID				Estimated	Realised
				£	£
1. Receipts from the Social Insurance Fund and the Occupational Injuries Fund					
<i>Original</i>	£8,101,000				
<i>Supplementary</i>	413,000				
				8,514,000	8,513,263
2. Contributions from County Borough and Urban Area Councils under Section 26 of the Unemployment Assistance Act, 1933, as amended by the Unemployment Assistance (Amendment) Acts, 1938 and 1940					
<i>Original</i>	£476,000				
<i>Less Supplementary</i>	20,000				
				456,000	470,214
3. Recoveries of Social Assistance overpaid				30,000	47,078
4. Receipts from E.E.C. of part-cost of projects undertaken by the National Committee on pilot schemes to combat poverty				108,630	108,630
5. Miscellaneous					
<i>Original</i>	£99,570				
<i>Supplementary</i>	75,000				
				174,570	184,290
TOTAL					
<i>Original</i>	£8,815,200				
<i>Supplementary</i>	468,000				
				£9,283,200	£9,323,475

3 and 5. Receipts under these heads cannot be accurately forecast.

EXTRA REMUNERATION (exceeding £200)

Fifty-two Social Welfare Officers, seven Higher Executive Officers, nineteen Executive Officers, eighty-seven Staff Officers, one hundred and fifty-one Clerical Officers, one hundred and twelve Clerical Assistants, four Paperkeepers and twenty-seven Messengers received sums ranging from £201 to £1,981 for the performance of overtime. The total amount paid for overtime by the Department during the year was £361,876.

One Local Agent received £2,729 from the Department of Posts and Telegraphs for the performance of duties of auxiliary postman.

NOTES

This account includes expenditure of £4,213 in respect of remuneration of staff on loan, without repayment, to other Departments.

Subhead G includes pensions paid provisionally on the recommendations of Social Welfare Officers pending the making of awards by the relevant Old Age Pensions Committees.

A sum of £35 in respect of excess annual leave taken by an officer who resigned was written off as irrecoverable (F.46/3/54).

In addition to cash recoveries of overpayments accounted for under Subhead M, recoveries as under, in respect of overpayments included in the relevant Accounts of previous years, have been made by deduction from assistance to which the persons concerned were entitled—

Old Age Pensions (Non-contributory)	..	..	..	..	£	26,035
Children's Allowances..	..	..	..	..	..	8,359
Unemployment Assistance	..	..	..	..	..	26,984
Widows' and Orphans' Non-contributory Pensions	..	..	..	..	..	204
Unmarried Mother's Allowance (Subhead L)	..	..	..	..	..	173

The undermentioned sums made up of unrecovered balances of overpayments which were included in the relevant accounts of previous years have been treated as irrecoverable (S.73/3/54).

Old Age Pensions (Non-contributory)	..	..	..	..	£	10,974
Children's Allowances..	..	..	..	..	..	139
Unemployment Assistance	..	..	..	..	..	8,653

F. A. HYNES,
Oifigeach Cuntasaiochta.

AN ROINN LEASA SHÓISIALAIGH,
29 Aibreán, 1977.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct, subject to the observations in my Report.

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended in the year ended 31st December, 1976, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Health (including Oifig an Ard-Chlár-aitheora) and certain services administered by that Office, including grants to Health Boards, miscellaneous grants and certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ADMINISTRATION, ETC.				
A.1.—Salaries, Wages and Allowances				
<i>Original</i> £1,490,000				
<i>Supplementary</i> 38,000				
<i>Do.</i> 10				
	1,528,010	1,518,978	9,032	—
A.2.—Consultancy Services ..	35,000	30,722	4,278	—
B.1.—Travelling and Incidental Expenses	69,000	75,643	—	6,643
B.2.—Post Office Services ..	70,200	71,816	—	1,616
C.—Superintendent and District Registrars	3,000	1,991	1,009	—
D.—Expenses in connection with the World Health Organisation and other International Bodies	130,000	118,338	11,662	—
E.—Statutory Inquiries	100	—	100	—
F.—Developmental, Consultative and Advisory Bodies ..	230,000	215,301	14,699	—
GRANTS, Etc.				
G.1.—Grants to Health Boards, etc.				
<i>Original</i> £158,725,000				
<i>Supplementary</i> 6,900,000				
	165,625,000	165,625,000	—	—
G.2.—Payments to Health Bodies other than Health Boards				
<i>Original</i> £93,477,000				
<i>Supplementary</i> 5,346,000				
	98,823,000	98,871,000	—	48,000
G.3.—Payments in respect of Disablement caused by Thalidomide	43,000	36,517	6,483	—
H.—Grants to Voluntary Agencies	18,000	10,655	7,345	—
I.—Grant to an Bord Altranais ..	100	—	100	—
J.—The Irish Society for the Prevention of Cruelty to Children (Grant-in-Aid)	35,000	35,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.—Hospitals Trust Fund— Capital Expenditure (Grant-in- Aid)	7,500,000	7,500,000	—	—
MISCELLANEOUS				
L.—Grant to Health Education Bureau	300,000	300,000	—	—
M.—Dissemination of Information on Health and Health Services	15,000	10,351	4,649	—
N.—Vaccine Lymph Supply ..	2,500	2,841	—	341
O.—Cost of Health Services provided under regulations of the European Economic Community	100	—	100	—
P.—Training Scheme for Health Inspectors	68,000	64,807	3,193	—
GROSS TOTAL				
Original £262,211,000				
Supplementary 12,284,000				
Do. 10				
£ 274,495,010	274,488,960		62,650	56,600
			Surplus of Gross Estimate over Expenditure £6,050	
Deduct—	Estimated	Realised		
Q.—Appropriations in Aid				
Original £12,228,000				
Supplementary 800,000				
13,028,000	13,030,032			
				Surplus of Appropriations in Aid realised £2,032
NET TOTAL				
Original £249,983,000				
Supplementary 11,484,000				
Do. 10				
£ 261,467,010	261,458,928			Total Surplus to be surrendered £8,082

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—Saving mainly due to unfilled vacancies.

A.2.—Estimated as closely as possible.

B.1.—Excess mainly due to the rental of a payroll machine necessitated by the introduction of P.A.Y.E. and to payments made for security transportation of cash during the bank strike.

B.2.—Estimated as closely as possible.

C.—Saving due to reduction in the expenses of Superintendent Registrars and to the non-claiming of rent allowance by some registrars of marriages.

D.—Estimated as closely as possible.

F.—The saving was due to the fact that the expenditure on the Council for Post Graduate Medical and Dental Education and Training was less than anticipated in the year.

Vote 50

G.2.—Estimated as closely as possible.

G.3.—Saving due to fewer applications than anticipated for grants for the adaptation of living accommodation for Thalidomide children, etc.

H.—Grant assistance provided was less than anticipated.

M.—Estimated as closely as possible.

N.—Estimated as closely as possible.

P.—Saving resulted from general economies and from the withdrawal of a trainee.

APPROPRIATIONS IN AID		Estimated	Realised
		£	£
1. Scheme of health contributions by persons with limited eligibility			
	<i>Original</i> £10,200,000		
	<i>Supplementary</i> 600,000		
		10,800,000	10,763,478
2. Recovery of cost of health services provided under regulations of the European Economic Community			
	<i>Original</i> £2,000,000		
	<i>Supplementary</i> 200,000		
		2,200,000	2,200,000
3.—Searches and certified copies of entries of births, deaths, and marriages	.. .. .	20,000	17,531
4. Miscellaneous	.. .. .	8,000	49,023
	TOTAL		
	<i>Original</i> £12,228,000		
	<i>Supplementary</i> 800,000		
		£13,028,000	£13,030,032

1. and 3. Estimated as closely as practicable.

4. Surplus due to underestimate of receipts from:

- (a) Recovery of salaries of officers on secondment to the Health Education Bureau,
- (b) Recovery of travelling expenses of officers engaged on E.E.C. duties,
- (c) Receipts in respect of marketing authorisations under E.E.C. directives.

Other receipts under this heading were in respect of the Dangerous Drugs Act, Therapeutic Substances Act, and the Mental Treatment Acts.

EXTRA REMUNERATION (exceeding £200)

One Clerical Assistant received a sum of £222 in respect of overtime. The total amount paid in respect of overtime in the year was £4,484.

NOTE

Facilities were made available to this Department at the Civil Defence School for the training of ambulance personnel (Department of Defence ref. S.2/10/43).

B. HENSEY,
Accounting Officer.

AN ROINN SLÁINTE,
5 Aibreán, 1977.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct, subject to the observations in my Report.

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

REMUNERATION

Vote 51

ACCOUNT of the sum expended in the year ended 31st December, 1976, compared with the sum granted, for Remuneration.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Remuneration of Public Servants				
Original Nil				
Supplementary £4,134,300				
	£ 4,134,300	4,134,300	—	—

EXPENDITURE ACCORDING TO VOTE

Vote No.	Service	
		£
2	Houses of the Oireachtas	25,000
3	Department of the Taoiseach	4,000
7	Comptroller and Auditor General	7,500
8	Office of the Revenue Commissioners	285,000
10	State Laboratory	10,000
27	Charitable Donations and Bequests	1,000
35	National Gallery	5,800
44	Posts and Telegraphs	2,720,000
45	Defence	1,076,000
		£ 4,134,300

S. Ó CONAILL,
Accounting Officer.

DEPARTMENT OF THE PUBLIC SERVICE,
7 Aibreán, 1977.

I certify that this Account has been examined under my directions, and is correct.

SEÁN MAC GEARAILT,
Ard-Reachtair Cuntas agus Ciste.

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31st DECEMBER, 1976

DEPARTMENT OF FINANCE,
30th April, 1977.

M. Ó MURCHÚ,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

SEÁN MAC GEARAILT,
Ard-Reachtair Cuntas agus Ciste.

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